UNIVERSAL
LIBRARY

OU_164196

UNIVERSAL
LIBRARY

OSMANIA UNIVERSITY LIBRARY
Call No. 652/H45M.Pt2 Accession No. 12711
Author Heeles .F.
Title Modern... Correspondence
1925
This book should be returned on or before the date last marked below.

MODERN
COMMERCIAL PRACTICE
WITH CORRESPONDENCE

MODERN
MANUALS OF COMMERCE

BY

FREDK. HOOPER and JAMES GRAHAM

Commercial Education at Home and Abroad. A Comprehensive Handbook, providing materials for a Scheme of Commercial Education in the United Kingdom, including suggested curricula for all grades of commercial institutions, with illustrations and plans. **Price 7/-.**

Home Trade, or Modern Commercial Practice. **Price 3/6.**

Fac-simile Modern Business Forms:—Book No. 1, The Home Trade. For students' use; providing practice in filling up actual documents. **Price 1/3.**

Teacher's Companion to the Home Trade: Modern Business Methods; containing hints as to how to deal with each chapter in the Manual, a list of articles desirable for practical work (with estimated cost), and concise Answers to the 200 Questions in the Manual. **Price 6/- net.**

The Beginner's Guide to Office Work (covering the elementary stage of the Syllabus for Modern Business Methods) **Price 2/6. Sewed, 2/-.**

Import and Export Trade, or Modern Commercial Practice. **Price 4/6.**

Fac-simile Modern Business Forms:—Book No. 2, Export Trade. **Price 1/3.**

Fac-simile Modern Business Forms:—Book No. 3, Imports and Ships **Price 1/-**

Modern Commercial Practice with Correspondence. By F. HEELIS, F.R.G.S., F.Inc.S.T.
Part I. The Home Trade. **Price 2/6.**
Part II. The Export Trade. **Price 3/-.**

Modern Book-keeping and Accounts. By WM. ADGIE, F.C.A. Complete, 6/-, or
Part I. **Price 2/-.** Part II. **Price 2/6.**
Part III. **Price 3/-.**

Key to Parts I., II., and III. 3/- net each.

Household Accounts. By Miss KATE MANLEY, Organising Secretary Yorkshire Ladies' Council of Education. **Price 2/6.**

Loose Sheets—ruled for the week for Class Practice. **Price 6d. per dozen.**

Modern Commercial Arithmetic. By G. H. DOUGLAS, M.A. Part I. **Price 2/-.**

French Commercial Practice. By JAMES GRAHAM and GEORGE A. S. OLIVER.
Part I. **Price 3/6.** Part II. **Price 5/-.**

German Commercial Practice. By JAMES GRAHAM and GEORGE A. S. OLIVER.
Part I. **Price 3/6.** Part II. **Price 5/-.**

Spanish Commercial Practice. By JAMES GRAHAM and GEORGE A. S. OLIVER.
Part I. **Price 3/6.**

The Foreign Traders' Correspondence Handbook. By JAMES GRAHAM and GEORGE A. S. OLIVER. **Price 4/-.**

Foreign Traders' Dictionary of Terms in English, German, French, and Spanish. By JAMES GRAHAM and GEORGE A. S. OLIVER. **Price 4/-.**

MACMILLAN AND CO., LTD., LONDON.

Modern
Commercial Practice
With Correspondence

SERIES OF TRANSACTIONS FOR USE IN CONNECTION WITH CLASSES IN COMMERCIAL PRACTICE OR BUSINESS METHODS

BY

F. HEELIS, F.C.I.S., F.R.G.S.

Governor Pitman's Schools
Late Examiner to the West Riding County Council, Union of Lancashire and Cheshire Institutes, the Midland Counties Union of Educational Institutes, &c.

Part II.
The Export and Import Trade

MACMILLAN AND CO., LIMITED
ST. MARTIN'S STREET, LONDON
1925

COPYRIGHT

First Edition 1911
Reprinted 1922, 1925

PRINTED IN GREAT BRITAIN

PREFACE.

The series of transactions now published has been prepared with a view to furnishing the necessary practical work for students who are studying the advanced stages of Commercial Practice or Business Methods.

The working out of complete transactions is now regarded by experienced teachers of the subject as the only satisfactory method of illustrating the theoretical instruction given in class. As each letter or document is introduced in its proper sequence, the student is able to appreciate, not only the exact relation which one item bears to another, but also the place of each in the completed whole.

The plan recommended in the Home Trade book by which one class of students represents the buyers, whilst another class, working in conjunction with them, represents the sellers, may be followed in the transactions illustrating the export and import trades. Additional interest is in this way given to the work, and a healthy spirit of rivalry created between the classes.

In the earlier transactions students may be allowed to copy the letters and documents, paying special attention to the form of each; at a later stage they should read the letter which is being dealt with, afterwards writing it in their own words without reference to the book. The transactions given in outline only will furnish ample material for unaided work on the part of the student.

In order to secure the material for these transactions the writer has been in correspondence with over 300 firms in the British Isles, and has interviewed about 50 merchants and others in the Leeds and Bradford district who are engaged in the export or import trades.

To those who have supplied him with original documents or copies, and who have also at considerable inconvenience given him information which otherwise would have been inaccessible, he returns his sincere thanks.

F. HEELIS.

London,
January, 1911.

INTRODUCTION.

When working through our text-books on "Home Trade" and "Import and Export Trade" (Modern Business Methods or Commercial Practice) students in Commercial Subjects have frequently felt the need—both for practice and for reference—of a series of model transactions showing how the different documents arise in actual business, and this manual has been prepared to meet that want.

In addition to acting as Assistant in connection with the Training Courses for Teachers, Mr. Heelis has had extensive experience in conducting classes in the above subject in Technical and Secondary Schools, and we can confidently recommend this series of transactions as being admirably adapted for the purpose in view, and for use in connection with our manual on Import and Export Trade.

A similar series of transactions dealing with the Home Trade has appeared.

FREDK. HOOPER,
Formerly Secretary, Bradford Chamber of Commerce.

JAMES GRAHAM,
Director of Education, City of Leeds,
Formerly
Inspector for Commercial Subjects and Modern Languages to the West Riding County Council.

March, 1911.

The rights of translation and reproduction are reserved

MODERN COMMERCIAL PRACTICE

PART II.

EXPORT TRANSACTIONS.

Transaction No.	Parties.	Class of Goods.	Country.
1.	*Buyers :* W. H. Jones & Co. *Sellers :* Rownbury & Co.	Cocoa.	Victoria.
2.	*Buyer :* L. Ingleby. *Sellers :* G. Dunkerley & Sons.	Machinery.	Egypt.
3.	*Buyers :* I. Wormald & Co. *Sellers :* Aspinall, Barran & Co. Ltd.	Ready-made Clothing	S. Africa.
4.	*Buyers :* C. Harding & Co. *Sellers :* Edwards & Appleyard.	Dress Goods.	Canada.
5.	*Buyers :* Kruger & Steyn. *Sellers :* Woodhead & Lightfoot.	Worsteds.	Transvaal.
6.	*Buyers :* Togo & Oku. *Sellers :* A. Fletcher & Bros.	Italians.	Japan.
7.	*Buyers :* G. Neppeok & Co. *Sellers :* Batley, Greenwood & Co.	Machinery.	Russia.
8.	*Buyers :* A. C. Poiré & Co. *Sellers :* Wm. Taylor & Co.	Dress Goods.	France.
9.	*Buyers :* J. Morris & Co. *Sellers :* T. & C. Harrison & Co.	Bacon.	Natal.
10.	*Buyers :* S. Ratanayapti & Sons. *Sellers :* W. G. Isbister & Co.	Paper.	Siam.
11.	*Buyers :* G. Hill & Sons. *Buyers' Agents :* Paul Rayner & Co. *Manufacturers :* Metropolitan Emery Co., and Frederick Gee and Co.	Hardware.	Natal.
12.	*Buyers :* Levy & Levy Fils. *Sellers :* Smith, Jones & Smith.	Linings.	Belgium.

EXPORT TRANSACTIONS—*continued.*

Transaction No.	Parties.	Class of Goods.	Country.
13.	*Buyers :* PETERSON & KILLNER. *Sellers :* R. ROSS & SONS.	Dress Goods.	Germany, for S. America.
14.	*Buyers :* B. BAPTISTA & SONS. *Sellers :* JOHN COOK & CO. *Manufacturers :* REDMAYNE & SMITH. *Forwarding Agents :* PEATE AND WELLDON.	Carpets.	India.
15.	*Buyers :* D. HARTLEY & SONS. *Sellers :* NORTH & EDWARDS.	Biscuits.	New Zealand.
16.	*Buyers :* BENJAMIN & CO. *Sellers :* T. C. JONAS & CO.	Worsteds.	Canada.

IMPORT TRANSACTIONS.

17.	*Importers :* B. F. HALSTEAD & CO. *Buying Agent :* F. SHALLARD.	Wool.	Australia.
18.	*Buyers :* MORLEY, PICKERSLEY & CO. *Sellers :* THE CROCKER-WHEELER CO.	Machinery.	U.S.A.
19.	*Consignors :* J. MENDONCA & SONS. *Brokers :* BERNARD HUNT & CO.	Castor Seed.	Brazil.
20.	*Buyers :* ROBERT FOSTER & CO. *Sellers :* W. MARCOPOLI & FILS.	Dried Fruit.	Greece.
21.	*Buyers :* CAMPBELL BROS. & CO. *Sellers :* THE CEYLON TEA ESTATES, LTD.	Tea.	Ceylon.

TRANSACTION No. 1.

Buyers: MESSRS. W. H. JONES & CO., MELBOURNE, VICTORIA.

Sellers: MESSRS. ROWNBURY & CO., THE COCOA WORKS, BIRMINGHAM.

SUMMARY.

The Sellers, Messrs. Rownbury & Co., of Birmingham, have a traveller who represents them in Australia. Having secured an order from Messrs. Jones & Co., of Melbourne, he transmits the necessary order form to his Principals, at the same time furnishing the Buyers with a copy. When the order reaches Messrs. Rownbury's works in Birmingham, the goods are packed and despatched by rail to London for shipment through a firm of Forwarding Agents, who effect insurance and take out the Bills of Lading. When this is done, the Insurance Policy and Bills of Lading, together with a note of their charges, are sent to the Sellers, who remit a cheque in settlement. As the goods are sold f.o.b. it is necessary to add the insurance and freight charges to the invoice, one copy of which is sent, along with a letter advising shipment, direct to the Buyers. A draft is drawn for the amount due, and to this the Bill of Lading in triplicate, the Insurance Policy, and a copy of the invoice are attached. It is then handed to the Sellers' bankers for collection, with instructions that it shall not be presented for acceptance until the goods have arrived.

DOCUMENTS AND CORRESPONDENCE.

(1) Order Form received from firm's representative; (2) Consignment Note; (3) Instructions to Shipping Agents; (4) Letter from Shipping Agents enclosing Bs/L, &c.; (5) Bill of Lading; (6) Insurance Policy; (7) Freight Note; (8) Letter advising remittance; (9) Cheque; (10) Receipt; (11) "Compliments and Thanks" slip; (12) F.o.b. Invoice for goods; (13) Documentary Draft; (14) Instructions to Bankers *re* collection of Draft; (15) Advice of Shipment to Buyers, enclosing invoice; (16) Specification.

1.—*Order from Firm's Representative.*

ROWNBURY & Co.,
BIRMINGHAM.

DATE ORDER ENTERED.
5th January, 19.....

TRAVELLER'S NAME *H. Webster.*

BUYERS *Messrs. W. H. Jones & Co., Melbourne.*

INVOICE TO *Buyers, and one copy to H. Webster, Running Order No. 326.*

SEND GOODS TO *"Order," Melbourne, Wharf.*

UNDER MARK W. H. J. 1/20 MELBOURNE.

No.	Size of each.	GOODS.	Price.	£ s. d.
20	*28 lb.*	*Boxes "Select" Cocoa, per lb.*	*11d.*	
20	*28 ,,*	*,, "Imperial" ,, ,,*	*1/1*	
280	*4 ,,*	*,, Confectionery*		
		Assorted Nos. 22, 24, 25 & 29		
		per lb.	*1/-*	
		F.o.b.		
		London.		

2.—*Consignment Note.*

LONDON, MIDLAND & SCOTTISH RAILWAY.

Birmingham Station, *1st March,* 19__

The L.M. & S. Railway Company are requested to receive and forward, as per address and particulars on this note, the undermentioned Goods.

Signature of Sender or his Representative, *Rownbury & Co.,* Address, *The Cocoa Works, Birmingham.*

CONSIGNEE. Name.	CONSIGNEE. Address.	To what Station to be sent.	No. of Articles.	Description of Goods and Marks.	WEIGHT. T.	C	Q	L.	Charges paid on. s.	d.	Who pays the Carriage.
% *J. H. Durham & Co.*	*29, Lincoln Rd.,*	*Orient*	*10*	*c/s Cocoa.*							
	London.	*Docks*	*10*	*c/s Confectionery.*	*1*	*3*	*3*	*20*			*Senders*
				1/20							
				W. H. J.							
				‡‡ *1/20.*							
				MELBOURNE Wharf.							

Receipt for Goods delivered to the L.M. & S. Railway Company.

1st March, 19__

Received from *Rownbury & Co.,*

The undermentioned Goods, viz.:—

10 c/s Cocoa.

10 c/s Confectionery.

23 - 3 - 20.

‡‡ *1/20* W. H. J.

MELBOURNE Wharf.

% J. H. Durham & Co., Orient Dock.

Signature

FOR THE L.M. & S. COMPANY.

3.—*Advice of Goods for Shipment.*

THE COCOA WORKS,
BIRMINGHAM,
1st March, 19.....

To *Messrs. J. H. Durham & Co.,*

Shipping Agents,

29, Lincoln Road, E.C.

SHIP *F.o.b. s.s. "Arab."*

DESTINATION *Melbourne, Victoria.*

CONSIGNEE *To "Order."*

MARK & NO.

1/20
Melbourne (Wharf).

DESCRIPTION *10 Cases, each 2′ 4″ × 2′ 3″ × 2′ 0″.*
10 Cases, each 2′ 3″ × 2′ 0″ × 2′ 0″

CONTENTS	*Cocoa.*	*Confectionery.*
NET WEIGHT	*10 Cwts.*	*10 Cwts.*
VALUE FOR CUSTOMS	*£56.*	*£56.*

INSURE FOR *£140 F.P.A.*

FREIGHT TO BE PAID BY *Senders.*

HOW FORWARDED TO SHIP *per L.M. & S. Railway.*

STATION *Orient Docks.*

DATE FORWARDED TO SHIP *1st March.*

Please ship the above, make out Bills of Lading, and clear at Customs, &c.

ROWNBURY & Co.

4.—*Letter enclosing Shipping Documents.*

J. H. Durham & Co.,
Shipping and Forwarding Agents.
Telegraphic Address:
"PROMPT, LONDON."

29, LINCOLN ROAD,
LONDON, E.C.,
8th March, 19.....

Messrs. ROWNBURY & Co.,
COCOA WORKS,
BIRMINGHAM.

Dear Sirs,

We are obliged for your instructions for the shipment of the following, viz.:—

20 Cases

1/20
Melbourne, Wharf.

per s.s. "Arab."

The goods are now on board, and we enclose herewith 3 copies of Bill of Lading, Insurance Policy, and note of charges. The vessel is due to sail on Tuesday next.

Awaiting your further esteemed commands.

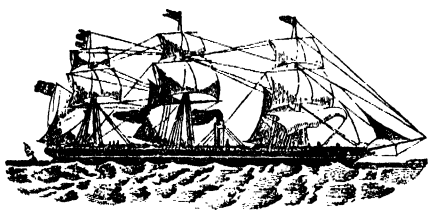
We remain,

Yours faithfully,

J. H. DURHAM & CO.

5. BILL OF LADING.

STAMP
6D.



Twenty Cases

W. H. J.

MELBOURNE WHARF.

	Ft.	in.
Freight on	195	—

	£	s.	d.
at 37/6 per Ton	9	2	9
10 % Primage		18	3
Total	10	1	0

Shipped, *in good order and condition, by* J. H. Durham & Co.

of LONDON, as Agents, in and upon the good Steamship called the Arab

now lying in the port of **LONDON,** *and bound for* Melbourne

with liberty to proceed to and stay at any intermediate Port or Ports, in any rotation, for the purpose of trading, or for any other purpose whatsoever; and with liberty to sail with or without Pilots, to tow and assist Vessels in all situations, and to carry goods of all kinds, dangerous or otherwise.

Twenty *PACKAGES MERCHANDISE,* being marked and numbered as per margin, and also specially marked upon each Package by the shippers, before shipment, with the name of the Port of Destination in letters not less than two inches long (without which the Owners are not to be held liable for correct delivery) and to be delivered from the ship's deck (where the ship's responsibility shall cease) in the like good order and condition, at the aforesaid Port of

Melbourne

or so near thereunto as she can safely get (the Act of God, the King's Enemies, Pirates, Robbers, Thieves, Barratry of Master or Mariners, Restraint of Princes, Rulers and People, Fire, Vermin, Rain, Spray, Sweating, Leaking, Breakage, Rust, Decay, insufficiency of Wrappers and Package, and all injury to the same, and all damage arising from Errors, Obliterations, insufficiency or absence of Marks, Numbers, Addresses, or description of any goods shipped; risk of Lighterage to and from the Vessel or Craft or Hulk, or Transhipment, Explosion, Heat, Fire at any time and place whatever, Boilers, Steam, or Machinery, and the consequence of any damage to or defect in Boilers or Machinery, Collision, Stranding, Steaming, Jettison, or any other Peril of the Sea, Rivers, Navigation, or of Land Transit, of whatsoever nature or kind, and whether any of the Perils, causes, or things above mentioned, or the loss or injury arising therefrom, be occasioned by the wrongful act, default, negligence, or error in judgment of the Owners, Pilot, Master, Officers, Crews, Stevedores, or other persons whomsoever in the service of the Ship, or for whose acts the Shipowner would otherwise be liable, or by unseaworthiness of the Ship at the commencement of the voyage, provided all reasonable means have been taken to provide against such unseaworthiness or otherwise howsoever, excepted), unto

Order

or to his or their assigns, Freight for the said Goods as per margin, to be paid by shippers in London (free of interest), on or before departure of the Vessel. General Average according to York and Antwerp Rules.

Weight, Measure, Quality, Condition, Brand, Contents, and Value unknown, and the Shipowner not accountable in any way for same. Not accountable for any Goods of whatever description which are above the value of £100 per package, unless the value be herein exressed and extra freight, as may be agreed on, paid; nor for Money, Gold, Silver, Bullion, Specie, Precious Metals, Manufactured or Unmanufactured, Plated Articles, Glass, China, Jewellery, and Articles used for Jewellery, valuable and Precious Stones, Watches, Clocks, Timepieces, Mosaics, Bills, Bank Notes of any country, Orders, Notes, or securities for payment of any Money, Stamps, Maps, Title Deeds, or other Documents of any nature whatsoever; Paintings, Pictures or Statuary, Quinine, Silk, Laces, Furs, or Cashmere, Manufactured or Unmanufactured, made up into Clothes or otherwise, unless Bills of Lading are signed therefore, with the value thereof therein expressed, and Extra Freight, as may be agreed upon, be paid.

The Goods to be discharged from the Ship as soon as she is ready to unload, into Hulk, Lazaretto, or Hired Lighter, by the Agents of the owners of the Vessel, at the Shippers' or Consignees' risk and expense.

The Shipowner is not liable for any loss, detriment, or damage to any goods which are capable of being covered by Insurance, nor for any claim of which notice is not given before the removal of the goods, nor for any claim for damages to or detention of any goods where the damage is done or detention occurs while the goods are not in the possession of the Shipowner, nor in any case for more than the declared or invoice value of the Goods, whichever shall be least.

Goods of an inflammable, explosive, or otherwise dangerous nature, shipped without permission and without full disclosure of their nature, whether the Shipper be aware thereof or not, may be seized and confiscated or destroyed by the Shipowner at any time before delivery, without any compensation to the Shipper, Consignee, or Owner.

All fines and expenses, losses or damages, which the Shipowner or his Agents or Servants or the Ship or Cargo may incur or suffer on account of incorrect or insufficient marking or description of any packages or their contents, or the dangerous nature of their contents (whether the Shipper be aware thereof or not), shall be paid by the Shipper or Consignee, whether they or he be Agents or Principals, as may be required, and the Shipowner shall have a lien and right of sale over the goods for payment thereof.

Freight payable by Shipper to be paid Ship lost or not lost. The Shipowner shall have a lien on all Goods for payment of Freight, whether payable in advance or not.

IN WITNESS whereof the Master or Agent of the said Ship hath affirmed to Three *Bills of Lading, all of this tenor and date, the one of which being accomplished, the others to stand void.*

Dated at **LONDON,** *the* 8th *day of* March 19

R. M. Herington *Master or Agent.*

6. POLICY OF INSURANCE.

The Premier Insurance Society of London Limited

PAYABLE IN LONDON.

Be it known that J. H. Durham & Co.

As well in their own Name as for and in the Name and Names of all and every other Person or Persons to whom the same doth, may or shall appertain in part or in all; do make Insurance and hereby cause themselves and them and every of them, to be Insured, lost, or not lost, at and from

London to Melbourne

No. 1962

£140

of and in the good Ship or Vessel called the Crab upon Goods and Merchandizes, or Treasure whereof is Master for this present Voyage, R. M. Herrington or whoever else shall go for Master in the said Vessel, or by whatsoever other Name or Names the said Vessel or the Master thereof is or shall be named or called:—**Beginning** the Adventure upon the said Goods and Merchandizes from the loading thereof on board the said Ship, and so to continue and endure, until the said Goods and Merchandizes shall be safely delivered from on board the said Ship at the aforesaid Port of

Melbourne

including risk of Craft to and from the Ship.

And it shall be lawful for the said Vessel in this Voyage to proceed and sail to, and touch and stay at any Ports or Places whatsoever (within the limits of the above Voyage), for necessary Provisions, Assistance, or Repairs, without prejudice to this Insurance; **The** said Goods and Merchandizes for so much as concerns the Assured are and shall be insured for

Twenty Packages
Confectionery

W.H.J.
1/20

Melbourne Wharf
One hundred and forty pounds

Touching the Adventures and Perils which the said **Premier Insurance Society of London Limited** are content to bear and to take upon them in this Voyage; they are of the Seas, Men-of-War, Fire, Enemies, Pirates, Rovers, Thieves, Jettisons; Letters of Mart and Counter Mart, Surprisals, Taking at Sea, Arrests, Restraints, and Detainments of all Kings, Princes and People, of what Nation, Condition, or Quality soever; Barratry of the Master and Mariners, and of all other Perils, Losses, and Misfortunes that have or shall come to the Hurt, Detriment or Damage of the said Goods and Merchandizes, or any part thereof; and in case of any Loss or Misfortune, it shall be lawful for the Assured, his or their Factors, Servants, or Assigns, to sue, labour, and travel for, in and about the Defence, Safeguard, and Recovery of the said Goods and Merchandizes, or any part thereof, without Prejudice to this Insurance; to the Charges whereof the said **Society** will contribute. And it is agreed by the said **Society** that this Writing or Policy of Insurance shall be of as much force and effect as the surest Writing or Policy of Insurance made in London. And so the said **Premier Insurance Society of London Limited** are contented, and do hereby promise and bind themselves, their Heirs, Executors, Goods and Chattels, to the Assured their Executors, Administrators, or Assigns, for the true performance of the Premises; confessing themselves paid the Consideration due unto them for this Insurance at and after the rate of

eight shillings & sixpence

per cent. And further the said **Premier Insurance Society of London Limited** covenant, promise and agree, and bind themselves, their Heirs, Executors, Goods and Chattels, in case of Loss happening to satisfy and pay in London the sum of Money by them so ASSURED, and no abatement whatever shall be made, but the full sum shall be paid, any use or custom to the contrary notwithstanding. The settlement of all average Losses, and other Matters relating to this INSURANCE shall in like manner be made by the Society in London, agreeably to the tenor of the Policy, and according to the established practice there in such cases.

*** Corn, Fish, Salt, Saltpetre, Fruit, Flour, Seeds, and all Metals are warranted free from average; Sugar, Rice, Tobacco, Hemp, Flax, Hides and Skins, are warranted free from average under Five per Cent.; and all other Goods, also the Ship and Freight are warranted free from average under Three per Cent.; unless general or the Ship be stranded, sunk, or burnt. All liquids are warranted free from claims arising from leakage or breakage of the Packages.

And it is expresely declared and agreed that no acts of the Insurer or Insured, in recovering, saving, or preserving the property insured, shall be considered as a waiver or acceptance of abandonment.

WARRANTED FREE FROM CAPTURE, SEIZURE, AND DETENTION, THE CONSEQUENCES THEREOF, OR OF ANY ATTEMPT THEREAT, AND FROM ALL CONSEQUENCES OF HOSTILITIES OR WARLIKE OPERATIONS, WHETHER BEFORE OR AFTER DECLARATION OF WAR.

Grounding in the Suez Canal and/or between Manchester and Liverpool both inclusive, not to be deemed a strand, but Underwriters to pay any damage or loss which may be proved to have directly resulted therefrom.

In Witness whereof, we, the Agents for the **Premier Insurance Society of London Limited** on behalf of the said Society have subscribed our names in London, this eighth day of March in the Year One Thousand Nine Hundred and

For the **PREMIER INSURANCE SOCIETY OF LONDON LIMITED.**

Exd. S.M.

J. W. Taylor
Director

7.—*Freight Note.*

29, LINCOLN ROAD,

LONDON, E.C.,

8th March, 19....

Messrs. Rownbury & Co.,

Birmingham.

Dr. to J. H. DURHAM & CO.,

Shipping and Forwarding Agents.

1/20	*To Freight as per B/L*				
	20 Cases per s.s. "Arab"		*10*	*1*	*0*
W. H. J.	*Bills of Lading*			*2*	
Melbourne	*Commission and Charges*			*5*	
Wharf	*Insurance and Stamp*			*12*	*5*
	E. & O.E.				
		£	*11*	*0*	*5*

8.—*Letter covering remittance.*

Rownbury & Co.,
Manufacturers of Cocoa,
Chocolate, and Confectionery.

Makers of
"Select" and "Imperial"
Cocoas, Gum Pastilles,
French Confections, &c.

THE COCOA WORKS,
BIRMINGHAM,
9th March, 19.....

Messrs. J. H. DURHAM & Co.,
29, LINCOLN ROAD,
LONDON, E.C.

Dear Sirs,

Enclosed please find cheque for £11 0s. 5d. in settlement of account.

Please acknowledge receipt in due course and oblige,

Yours faithfully,

ROWNBURY & CO.

W.J.

9.—*Cheque.*

No. 18762. Birmingham, 9th March, 19..

STAMP

THE *Birmingham Commercial Bank, Ltd.,*
BIRMINGHAM.

Pay Messrs. J. H. Durham & Co. or order

Eleven Pounds and fivepence.

£ 11 : 0 : 5.

For Rownbury & Co.

J. McDOWELL, Director.

10.—*Receipt.*

J. H. DURHAM & CO.,
SHIPPING AGENTS.

London, 10th March, 19

Received of *Messrs. Rowbury & Co.* the sum of *Eleven* Pounds,
Shillings, and five Pence, in settlement of Account.

pp. J. H. Durham & Co.,
S. Halmshaw.

£11 : 0 : 5

11.—*Compliments Slip.*

With Compliments and Thanks.

J. H. DURHAM & CO.,
SHIPPING AGENTS,
29, LINCOLN ROAD, E.C

12.—*Invoice.*

THE COCOA WORKS, BIRMINGHAM,

Messrs. W. H. Jones & Co., MELBOURNE.

9th March, 19.....

Bought of ROWNBURY & CO.,

Makers of Cocoa, Chocolates, and Confectionery.

ORDER No. 396.

Mark and Numbers.	Packages.	Name of Steamer.
1/20 **W. H. J.** *Melbourne Wharf.*	*20 Cases.*	*s.s. "Arab."*

			Net lbs.	Price.				£	s.	d.
1/5	*5 Cases*	*each containing 4 28 lb. boxes "Select" Cocoa*	*560*	*11d.*	*25*	*13*	*4*			
6/10	*5 Cases*	*each containing 4 28 lb. boxes "Imperial" Cocoa*	*560*	*1/1*	*30*	*6*	*8*			
11/20	*10 Cases*	*each containing 28 4 lb. boxes Confectionery Assorted Nos. 22, 24, 26, and 27*	*1120*	*1/-*	*56*					
								112		
		Charges—								
		Casing			*3*					
		Freight on 195 c. f. @ 37/6 = £9 2 9								
		Primage 10% 18 3			*10*	*1*				
		Bs/L				*2*				
		Insurance on £140 @ 8/6 and Stp.				*12*	*5*			
								13	*15*	*5*
								£125	*15*	*5*

NOTE:—One copy of this invoice is sent direct to Buyers, another copy is attached to the Draft, and a copy is also forwarded to the firm's representative abroad.

13.—*Draft.*

2/-
STAMP.

No. 86.

£125 15s. 5d.

DUE.....

BIRMINGHAM,

9th March, 19.....

Thirty days after sight of this First of Exchange (Second and Third of same tenor and date being unpaid) pay to our Order One hundred and twenty-five pounds fifteen shillings and five pence sterling, value received, payable at current rate of exchange for Banker's sight drafts on London, together with Colonial stamp, and bank charges for collection.

For ROWNBURY & Co.,

JAMES ROWNBURY
CHARLES KELLY } *Directors.*

W. BURY, *Secretary.*

To Messrs. W. H. JONES & Co.,
MELBOURNE.

14.—*Instructions to Bankers re Draft.*

Rownbury & Co.,
Manufacturers of Cocoa,
Chocolate, and Confectionery.

Makers of
"Select" and "Imperial"
Cocoas, Gum Pastilles,
French Confections, &c.

THE COCOA WORKS,

BIRMINGHAM,

9th March, 19.....

THE MANAGER,

BIRMINGHAM & MIDLANDS BANK,

BIRMINGHAM.

Dear Sir,

Herewith we beg to hand you, for collection on our account draft for £125 15s. 5d., drawn on Messrs. W. H. Jones & Co., Melbourne, at 30 d/s against shipment of goods per s.s. "Arab." The following documents are attached :—Invoice, Insurance Policy, and Bill of Lading in triplicate, and these are to be surrendered on acceptance of draft.

In case of need communicate with Messrs. Wilson & Co., George Street, Melbourne, whose instructions may be acted upon, and to whom the documents may be surrendered on application.

Kindly arrange that the bill shall not be presented for acceptance until the goods arrive.

Yours faithfully,

For ROWNBURY & CO.,

W. BURY,

Secretary.

15.—*Advising Shipment and enclosing Invoice.*

Rownbury & Co.,
Manufacturers of Cocoa,
Chocolate, and Confectionery.

Makers of
"Select" and "Imperial"
Cocoas, Gum Pastilles,
French Confections, &c.

THE COCOA WORKS,
BIRMINGHAM,
9th March, 19.....

Messrs. W. H. JONES & Co.,
MELBOURNE.

Dear Sirs

Confirming our respects of the 18th ult., we now beg to advise shipment of your order dated 5th January, viz., 10 cases Cocoa and 10 cases Confectionery, per s.s. "Arab" sailing on Tuesday next.

We enclose invoice, for the amount of which, viz., £125 15s. 5d., we have drawn on you at 30 days' sight, order ourselves, documents to be surrendered on the draft being accepted. The draft we have handed to our bankers, the Birmingham and Midlands Bank, for collection. Insurance has been effected by us as usual.

Awaiting your further esteemed orders, and recommending our draft to your kind protection.

We remain,
Dear Sirs,
Faithfully yours,
ROWNBURY & CO
per W. BURY,
Secretary.

H.M. CUSTOMS.

16.—*Specification for BRITISH AND IRISH Goods only.*

Port of London *Ship's Name* S.S. Arab Herington *Master, for* Melbourne

Date of Final Clearance of Ship .....

*The Specification of Goods exported must be delivered to the proper Officers of Customs within six days from the time of the final clearance of the Ship, as required by the Customs Laws.

Marks.	Nos.	Number and Description of Packages.	Quantity and Description of British and Irish Goods, in accordance with the requirements of the Official Export List.	Value.	Actual Destination of the Goods.
W. H. J.		10 Cases	Cocoa	£56	Melbourne
		10 Cases	Confectionery	£56	Melbourne
Melbourne Wharf.	1/20				
			Total ..	£112	

I declare that the particulars set forth above are correctly stated.

(*Signed*) J. H. Durham & Co. (Agents). † (*Countersigned*) .....

(*Address*) 29, Lincoln Road, E.C. *Officer of Customs.*

Dated 8th March, 19

† Adding Exporter or Agent, as the case may be.

TRANSACTION No. 2.

Buyer : MR. L. INGLEBY, ALEXANDRIA, EGYPT.

Sellers : MESSRS. G. DUNKERLEY & SONS, ENGINEERS, HALIFAX, YORKS.

SUMMARY.

A letter ordering sundries is forwarded by the Buyer to the Sellers, with instructions to forward part of the goods by parcels express at once, the balance to follow by the usual route. The receipt of the order is acknowledged, and within a few days the first part of the order is executed, the goods being sent through Forwarding Agents in Liverpool, and the Buyer advised of the shipment. The remainder of the goods having been got ready for shipment, the case is forwarded through the same firm for shipment by first steamer direct to Alexandria. A shipping advice note is filled in and despatched to the agents, who effect insurance under their own floating policy. As the goods are sold "loco" the forwarding charges are added to the account, a documentary draft being drawn for the amount due, and handed to the Sellers' bankers for collection, the documents being surrendered on payment of the draft. The Buyer is advised of the shipment, and requested to honour the draft on presentation.

DOCUMENTS AND CORRESPONDENCE.

(1) Letter from Buyer ordering goods ; (2) Letter acknowledging receipt of order ; (3) Shipping Advice Note ; (4) Letter to Buyer, advising shipment ; (5) Invoice ; (6) Freight Note ; (7) Shipping Advice Note for balance of order ; (8) Freight Note ; (9) Insurance Letter ; (10) Bills of Lading (particulars only) ; (11) Invoice ; (12) Statement of Account ; (13) Draft ; (14) Letter to Buyer, advising shipment, &c.

1.—*Letter ordering Goods.*

ALEXANDRIA,

5th August, 19.....

Messrs. G. DUNKERLEY & SONS,

ENGINEERS,

HALIFAX, ENGLAND.

Dear Sirs,

I shall be obliged by your forwarding the undernoted Machinery and Sundries at your earliest convenience.

If possible please despatch items 1 and 2 by parcels express not later than the 16th instant, and the balance of the order by steamer from Liverpool as usual.

Relying upon your prompt attention.

I remain,

Yours faithfully,

L. INGLEBY.

O/232

1.—1 Corner Cutting Shears No. 236.
2.—2 Special Guides for above.
3.—1 No. 18 Screw Press.
4.—1 Rubber Buffer for above.
5.—1 Combination Die No. 186.
6.—1 ,, ,, 193.
7.—1 ,, ,, 132.
8.—1 ,, ,, 214.
9.—1 Die for No. 16 Screw Press.

2.—*Acknowledgment of Order.*

HALIFAX,

12th August, 19.....

Mr. L. INGLEBY,

ALEXANDRIA.

Dear Sir,

We are in receipt of your esteemed favour of the 5th inst., with order for Machinery and Sundries, for which we are obliged.

The work is now in hand, and we hope to forward the Shears and Guides in the course of a few days. The Presses and Sundries will be ready for despatch in about a fortnight's time.

Yours faithfully.

G. DUNKERLEY & SONS.

3.—*Advice of Shipment.*

HALIFAX,

16th August, 19.....

Messrs. SMALLEY & SMALLEY,

SHIPPING AGENTS,

LIVERPOOL.

SPECIFICATION of one case Machinery, as per particulars below, forwarded to you this day per L. & Y. Railway, carriage paid, for shipment by parcels express to Mr. L. Ingleby, Alexandria.

All charges to us.

G. DUNKERLEY & SONS.

Marks and Numbers.	Description.	Measurements.	Weights.	Remarks.
1	*1 case*	*1′ 9″ × 0′ 11″*	*Gross*	*Insure*
	Machinery	*× 0′ 7″*	*0. 1. 2*	*for £3*
Alexandria			*Net*	
			0. 0. 20	

4.—*To buyer, advising shipment.*

HALIFAX,

16*th August*, 19.....

Mr. L. INGLEBY,

ALEXANDRIA.

Dear Sir,

Confirming our respects of the 12th inst. we have the pleasure to inform you that we have this day forwarded to Messrs. Smalley & Smalley, Liverpool, 1 box Machinery, for shipment to you by parcels express.

The remainder of Order No. 232 will be forwarded before the end of the month.

Yours faithfully,

G. DUNKERLEY & SONS.

5.—*Invoice.*

Halifax, *16th August,* 19

Mr. L. Ingleby, Alexandria.

Bought of G. DUNKERLEY & SONS,
Engineers.

O/232.

			£	s.	d.
1		*Corner Cutting Shears No. 236*	2	10	0
2		*Special Guides for above*		2	6
			2	12	6
		less 10%		5	3
			2	7	3
		Box		1	0
			2	8	3
		less 2½%		1	2
		£	2	7	1
		Net for cash against B/L.			

6.—*Freight Account.*

LIVERPOOL,

24th August, 19.....

Messrs. G. DUNKERLEY & SONS,
HALIFAX.

Dr. to SMALLEY & SMALLEY,

Freight and Charges on ... *1 Box of Machinery,*

shipped per .. *Parcels Express,*

to .. *Mr. L. Ingleby, Alexandria.*

					s.	d.
		Freight (in full), including				
		carriage to port			*10*	*6*
		Cartage and Porterage			*1*	*0*
		Dues and Entry			*1*	*3*
		Insurance			*1*	*6*
					14	*3*
		Net Cash.				

7.—*Advice of Shipment.*

HALIFAX,

27th August, 19.....

MESSRS. SMALLEY & SMALLEY,

SHIPPING AGENTS,

LIVERPOOL.

SPECIFICATION of 1 case Machinery, as per particulars below, forwarded to you this day per L. & Y. Railway, carriage paid, for shipment per first steamer to Mr. L. Ingleby, Alexandria.

All charges to us.

G. DUNKERLEY & SONS.

Marks and Numbers.	Description.	Measurements.	Weights.	Remarks.
1	*1 Case*	*4′ 11″ × 2′ 6″*	*Gross*	
L.I.	*Machinery*	*× 1′ 10″*	*9. 3. 21*	*Please*
			Net	*insure*
Alexandria			*8. 0. 14*	*for £40*

8.—*Freight Account.*

LIVERPOOL,

1st September, 19.....

Messrs. G. DUNKERLEY & SONS,
HALIFAX.

Dr. to SMALLEY & SMALLEY,

Shipping and Forwarding Agents.

Freight and Charges on One Case Machinery shipped per *s.s. Casabianca* to Mr. L. Ingleby, Alexandria.

				£	s.	d.
		Freight (in full), including				
		carriage to port			*11*	*3*
		Dock Dues, &c.			*1*	*3*
		Agency Commission			*1*	*0*
		Customs Entry			*2*	*6*
		Insurance on £40 @ 10/-%				
		and effecting and Policy			*4*	*3*
		Bills of Lading			*2*	*0*
			£	*1*	*2*	*3*
		Net Cash.				

9.—*Insurance letter.*

From
SMALLEY & SMALLEY,
Shipping, Forwarding
and
Insurance Agents.

To
Messrs. G. Dunkerley & Sons,
Engineers,
Halifax.

LIVERPOOL.

30th August, 19.....

1
L.I.

1 Cs. per s.s. "Casabianca."

ALEXANDRIA.

Please note that we have written off our Open Insurance Policy *£40* to cover the above package from here to *Alexandria.*

Yours truly,

SMALLEY & SMALLEY.

10.—*Bill of Lading (particulars).*

1

ALEXANDRIA.

Shipped by G. DUNKERLEY & SONS,

LIVERPOOL to ALEXANDRIA,

To "Order."

One Case Machinery.

Three affirmed.

30*th August*, 19.....

11.—*Invoice.*

Halifax, *27th August,* **19**

Mr. L. Ingleby, Alexandria.

Bought of G. DUNKERLEY & SONS,
O/232. **ENGINEERS.**

			£	s.	d.
1		*No. 18 Screw Press*	14	10	0
1		*Rubber Buffer for above*	1	10	0
1		*Combination Die No. 186*	4	15	0
1		,, ,, *No. 193*	4	12	0
1		,, ,, *No. 132*	5	5	0
1		,, ,, *No. 214*	5	0	0
1		*Die for No. 16 Screw Press*	2	10	0
			38	2	0
		less 10%	3	16	2
			34	5	10
		1 Case		15	0
			35	0	10
		less 2½%		17	6
		£	34	3	4

12.—*Statement.*

Halifax, *5th September,* **19**

Mr. L. Ingleby, Alexandria.

Dr. to G. DUNKERLEY & SONS,

Engineers.

19.....		£	s.	d.	£	s.	d.
Aug. 16	*To Goods as per Invoice*	*2*	*7*	*1*			
,, *25*	,, *Freight, &c.*		*14*	*3*			
,, *27*	,, *Goods*	*34*	*3*	*4*			
Sept. 2	,, *Freight, &c.*	*1*	*2*	*3*			
					£38	*6*	*11*
	Net.						

1d.
STAMP.

Original.

£ 38 : 6 : 11

HALIFAX,

5th September, 19.....

AT SIGHT pay to our order the sum of Thirty-eight pounds six shillings and eleven pence, exchange as per endorsement.

G. DUNKERLEY & SONS.

Mr. L. INGLEBY,

ALEXANDRIA.

14.—*Advising Shipment, &c.*

HALIFAX,

5th September, 19.....

Mr. L. INGLEBY,

ALEXANDRIA.

Dear Sir,

We had this pleasure last on the 16th inst., and now beg to inform you that we have shipped per s.s. "Casabianca" to your address the balance of Order No. 232.

Enclosed you will find copies of invoices, together with notes for forwarding charges and Statement of Account.

For the amount of the latter, viz., £38 6s. 11d., we have drawn on you by our sight draft, the documents attached to which are to be surrendered on payment, and have handed the same to our bankers as usual for collection.

Recommending our draft to your kind protection, and awaiting your further esteemed orders.

We remain,

Yours faithfully,

G. DUNKERLEY & SONS.

TRANSACTION No. 3.

Buyers: MESSRS. I. WORMALD & CO., SOMERSET ROAD, CAPE TOWN.

Sellers: MESSRS. ASPINALL, BARRAN & CO. LTD., 186, WELLINGTON ROAD, LEEDS.

SUMMARY.

An indent for ready-made clothing is forwarded by Messrs. I. Wormald & Co., of Cape Town, to Messrs. Aspinall, Barran & Co. Ltd., a firm of wholesale clothiers in Leeds, the receipt of which is acknowledged by letter.

The goods having been manufactured are packed in a wood case, lined with oilskin as a protection against damp, and the invoice is made out, a discount of $3\frac{3}{4}$ per cent. being allowed. Although the price is c.i.f. Cape Town, it is understood that the Buyers will pay for the packing, the charge for which is made out on a separate invoice. At the foot of the invoice for the goods a form of Declaration of Origin is printed, and this is signed by a responsible person on behalf of the exporters. The case is forwarded, carriage paid, by rail to the port of shipment, the Shipping Company being advised of this and furnished with the necessary instructions. The exporters having a floating policy with the Empire Marine Insurance Company, fill in a printed declaration form, and despatch it to the company by post.

The Steamship Company transmit to the exporters the Bs/L, together with the Freight Note, the amount of which is remitted by cheque.

A 10 d/s Documentary Draft is drawn in duplicate for the amount of the shipment in favour of the County and Commercial Bank Limited, to whom it is hypothecated.

The Buyers are advised of the shipment and of the draft, a copy of the invoice being enclosed. On payment of the draft, which will be presented by the bank's agents in Cape Town, the Bills of Lading are handed to the Buyers, who are then able to claim delivery of the goods from the Steamship Company.

DOCUMENTS AND CORRESPONDENCE.

(1) Order from Buyers direct; (2) Letter acknowledging receipt; (3) Invoice, c.i.f. with Certificate of Origin; (4) Invoice for packing case; (5) Advice to Shipping Agents; (6) Letter declaring insurance against Floating Policy; (7) Particulars for Bill of Lading; (8) Freight Note; (9) Draft, with documents attached; (10) Letter of Hypothecation; (11) Letter advising shipment, &c.

1.—*Order.*

1st January, 19.....

INDENT NO. *204.*

ORDER FROM *I. Wormald & Co., Cape Town.*

TO *Messrs. Aspinall, Barran & Co. Ltd., Leeds.*

FORWARDED BY *British Union Steamship Co.*

TO ARRIVE *1st August*, 19.....

PACK *in wood case, lined oilskin.*

MARK W. & Co. CAPE TOWN.

CODE WORD *"Semaphore."*

Item.	Ticket No.	Quantity	DESCRIPTION.	Price.
1	*26*	*21*	*Clifton Suits, 12/2, 12/4*	*8/6*
2	*58*	*12*	*Harrow Suits, 8/8, 4/9*	*22/–*
3	*92*	*10*	*Darley Suits, 5/6, 5/7*	*10/6*
4	*35*	*20*	*Boys' Trousers, 11/5, 9/6*	*7/–*
5	*72*	*18*	*Men's Trousers, 5/6, 12/7, 1/8*	*7/6*
6	*42*	*10*	*Derby Overcoats, 5/5, 5/6*	*18/–*

2.—*Acknowledging receipt of Order.*

186, WELLINGTON ROAD,

LEEDS,

23rd January, 19.....

Messrs. I. WORMALD & Co.,

CAPE TOWN.

Dear Sirs,

We have the pleasure to acknowledge the receipt of your Indent No. 204, dated 1st January, for which we are much obliged.

The goods will be forwarded so as to reach you on or before 1st August as desired, and you will receive advice of shipment in due course.

Yours faithfully,

ASPINALL, BARRAN & CO.

per W.B.

3.—*Invoice (c.i.f.).*

186, WELLINGTON ROAD,

Leeds, ... *10th June,* ..... 19.....

Messrs. I. Wormald & Co., Cape Town.

Bought of ASPINALL, BARRAN & CO. Ltd.,

CLOTHING MANUFACTURERS AND WOOLLEN MERCHANTS FOR HOME AND EXPORT.

INDENT No. 204 Insurance effected here. Code Word: "SEMAPHORE."

MARK: W. & Co 1 *Cape Town.* L. 40″ B. 34″ D. 30″ WEIGHT: 3 0 26

Item.	Ticket No.	Quantity.	DESCRIPTIONS.	Rate.	£	s.	d.	£	s.	d.
1	26	24	*Clifton Suits, 12/2, 12/4*	*8/6*	*10*	*4*	*0*			
2	58	12	*Harrow Suits, 8/8, 4/9*	*22/–*	*13*	*4*	*0*			
3	92	10	*Darley Suits, 5/6, 5/7*	*10/6*	*5*	*5*	*0*			
4	35	20	*Boys' Trousers, 11/5, 9/6*	*7/–*	*7*	*0*	*0*			
5	72	18	*Men's Trousers, 5/6, 12/7, 1/8*	*7/6*	*6*	*15*	*0*			
6	42	10	*Derby Overcoats, 5/5, 5/6*	*18/–*	*9*	*0*	*0*			
								51	*8*	*0*
			Less dis. $3\frac{3}{4}\%$					*1*	*18*	*6*
								£*49*	*9*	*6*

Declaration of Origin.

I, *B. Aspinall*, hereby certify that I am a *Director* of Aspinall, Barran & Co. Ltd., the exporters of the articles included in this invoice, and that I am duly authorised to make and sign this certificate on behalf of the said exporters.

I have the means of knowing, and I do hereby certify that this invoice from the said Aspinall, Barran & Co. Ltd. to *I. Wormald & Co.*, amounting to *£49 9s. 6d.*, is true and correct, that all the articles included in the said invoice are *bona fide* the growth, produce, or manufacture of the United Kingdom, and that a substantial portion of the labour of that country has entered into the production of every article included in the said invoice to the extent in each article of not less than one-fourth of the value of every such article in its present condition, ready for export to Cape Town.

Dated this *10th* day of *June*, 19.....

Signed *B. ASPINALL.*

4.—*Invoice for Case.*

Telegrams: "ASP, LEEDS."
Telephone No. 1822.

London Office:
266, Cannon Street, E.C.

186, WELLINGTON ROAD,
LEEDS,
10th June, 19.....

Messrs. Wormald & Co., Cape Town.

Bought of ASPINALL, BARRAN & CO. Ltd.,

Clothing Manufacturers and Woollen Merchants for Home and Export.

TERMS:

				s.	d.
1	*Wood Case, lined oilskin*				
	Marked W.&Co *1*				
	Cape Town.				
	containing goods to Indent No. 204.			*16*	*0*

5.—*Shipping Advice Note.*

ASPINALL, BARRAN & CO. Ltd.

186, WELLINGTON ROAD,

LEEDS,

10*th June*, 19.....

To The British Union Steamship Co.,

Southampton.

Please ship the undermentioned goods, sent *this day* per *L. & N.E. Railway*, Carriage *paid*, to your care, per *s.s.* "*Saxon*," in accordance with the following instructions.

No. and Description of Packages.	*1 Wood Case, lined oilskin.* *Marks & Nos.* *W. & Co. Cape Town.*
Contents.	*Ready-made Clothing.*
Weight or/and Measurements.	Cwts. qrs. lbs. *Weight 3. 0. 26.* *L. 40″ B. 34″ D. 30″*
Value.	*£50*
Insure for	*We have declared.*
To be consigned to	*Messrs. I. Wormald & Co., Cape Town.*
Freight to be paid by	*Consignors.*
Bills of Lading to	*do.*
Charges to be paid by	*do.*

ASPINALL, BARRAN & CO. Ltd.

6.—*Declaration of Insurance.*

186, WELLINGTON ROAD,

LEEDS,

10th June, 19.....

TO THE UNDERWRITER,

EMPIRE MARINE INSURANCE CO. LTD.,

CAPEL COURT,

LONDON, E.C.

Dear Sir,

Please note that insurance for the following shipment will attach to open policy of

MESSRS. *Ourselves.*

ON *1 Case Ready-made Clothing.*

1

Cape W. & Co. Town.

VALUED AT *Fifty-five Pounds (£55).*

PER *s.s. "Saxon."*

FROM *Southampton.*

TO *Cape Town.*

POLICY PAYABLE AT *London.*

Yours truly,

ASPINALL, BARRAN & CO. LTD.

7.—*Particulars for Bill of Lading.*

12th June, 19.....

IN NAME OF *Aspinall, Barran & Co.*

From Southampton to Cape Town, per s.s. "Saxon," Captain Wright.

To "Order."

1 Case Merchandise **1**

Three copies affirmed.

Cape Town.

		s.	*d.*
23′ 8″ @ 28/6 per steamer ton	...	*16*	*10*
Primage 10%		*1*	*8*
		18	*6*

8.—*Freight Note.*

SOUTHAMPTON,

12th June, 19.....

Messrs. Aspinall, Barran & Co.,

Leeds.

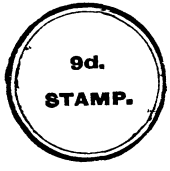
Dr. to THE BRITISH UNION STEAMSHIP CO.

			£	s.	d.
‡‡1	*To Freight as per B/L*				
W.&Co.	*s.s. "Saxon"*			*18*	*6*
Cape Town	*To Bills of Lading*			*2*	*6*
	Cartage, &c.			*1*	*0*
			£1	*2*	*0*

No. 826.

£50 5s. 6d. LEEDS, 13*th June*, 19.....

At ten days after sight of this our FIRST of Exchange (Second of same tenor and date unpaid) pay to the order of the County and Commercial Bank Ltd. Fifty pounds, five shillings and sixpence sterling, payable at the bank's drawing rate for demand drafts on London, with interest at 5% per annum added thereto from date hereof to approximate due date of arrival of the remittance in London, value received against shipment per s.s. "Saxon." Documents attached to be surrendered against payment.



To Messrs. I. WORMALD & Co.,
CAPE TOWN.

For ASPINALL, BARRAN & Co.,
J. BARRAN,
Director.

10.—*Letter of Hypothecation.*

LEEDS, *13th June*, 19.....

TO THE DIRECTORS OF
THE COUNTY & COMMERCIAL BANK, LTD.,
LONDON.

Gentlemen,

We have negotiated through your *Leeds* Office a bill drawn by *us on Messrs. Wormald & Co., Cape Town, for £50 5 6, and*, as collateral security, have delivered with the said Bill shipping documents for the following goods:—

Invoice for one package amounting to £50 5s. 6d.

Policy of Insurance (1) Floating F.P.A. for £55 payable in London.

Bill of Lading for one package marked W.&Co. ‡‡ 1 *Cape Town.*

The freight on which amounting to 18/6 is (2) paid by us.

These documents are to be given up on payment of the Bill.

In case the said Bill should suffer dishonour, either by non-acceptance on presentation or non-payment, we hereby authorise you to cause the said goods to be sold according to your discretion, such sale being for our account, at our sole risk, and subject to the usual charges for commission and all incidental expenses, it being understood that The County and Commercial Bank, Ltd., is to be free from all responsibility whatever in respect of such sale. The proceeds of the goods, if sold under this authority, you will account for here, and we hereby undertake and agree to pay you, with a re-exchange of 10% thereon, the amount of any deficiency which may arise between the said Bill and the proceeds of the goods; and should any surplus be realised, we consent to your retaining a general lien thereon against any other liabilities we may have incurred to your bank.

In case of any loss arising, for which you may recover under the insurance effected on these goods, you are hereby authorised to hold the amount so recovered at the disposal of *Messrs. I. Wormald & Co.*, provided said Bill shall have received due honour. But in the event of the dishonour of the Bill, either by non-acceptance on presentation or non-payment, we hereby give you authority to retain the amount so recovered for our account, subject to any claim the bank may have thereon.

We are, Gentlemen,
Yours faithfully,
ASPINALL, BARRAN & CO.

(1) State if goods are insured F.P.A., or to cover all risks.

(2) State whether the freight is paid, or is payable on the delivery of the goods.

11.—*Letter advising Shipment and Draft.*

186, WELLINGTON ROAD,

LEEDS,

13th June, 19.....

Messrs. WORMALD & Co.,

CAPE TOWN.

Dear Sirs,

We beg to advise shipment, per s.s. "Saxon" sailing on Thursday next, of the goods ordered by your Indent No. 204, particulars as per invoice enclosed.

We have drawn upon your good selves for £50 5s. 6d. by our 10 d/s Draft No. 826 in favour of the County and Commercial Bank, Ltd., the shipping documents attached to be surrendered on payment.

Trusting the goods will reach you in good order and condition, and recommending our draft to your kind protection.

We remain, dear Sirs,

Yours faithfully,

For ASPINALL, BARRAN & CO. LTD.

S. ASPINALL,

Secretary.

TRANSACTION No. 4.

Buyers : MESSRS. CHARLES HARDING & CO., 42, WELLINGTON ROAD, MONTREAL.

Sellers : MESSRS. EDWARDS & APPLEYARD, BRAMLEY, LEEDS.

SUMMARY.

The transaction opens with a cable message, instructing the Sellers to repeat an order which has previously been executed. On receipt of the cable a "Copy Order" is prepared by the Sellers, showing full particulars as to quantity, measurements, and prices. Patterns of the goods are also attached in the space provided, and a column is reserved for code words, which are to be used in case a repeat order is necessary. The "Copy Order" is despatched by the first available mail, with a covering letter giving the date on which it is expected the goods will be shipped. When the goods are ready they are forwarded to Messrs. Fenwick, Martin & Co., of Manchester, for shipment by s.s. "Cookridge" to Montreal, a Shipping Advice Note (a printed form which in this case has been furnished by the shipping agents) being sent to them by post. The goods having been shipped, the forwarding agents make out their account for charges and transmit it, with Insurance Policy and Bills of Lading, to the Sellers, who are then in a position to make out the invoice. It should be noted that, although the goods are sold nominally f.o.b., the packing case is charged as an extra at cost price. The Sellers advise the Buyers of the shipment, and enclose shipping documents, the transaction closing by the Buyers transmitting demand draft in settlement.

NOTE.—The abbreviation "Stg" used in the invoice represents the word "String." When the pieces are examined in the warehouse of the Sellers, should any flaw or weak place be discovered in the material, a piece of coloured string is attached to the selvage of the piece, and an agreed upon allowance is made to the Buyers for every such string. In some cases this is so many pence per string, whilst in others it may represent a quarter of a yard of the material.

DOCUMENTS AND CORRESPONDENCE.

(1) Cablegram ; (2) Letter acknowledging receipt of cable, and enclosing (3) Illustrated "Copy Order" ; (4) Shipping Advice Note to Forwarding Agents ; (5) Letter advising placing of insurance (covering note) ; (6) Letter advising shipment, and enclosing ; (7) Bills of Lading (particulars only given) ; (8) Insurance Policy (particulars only) ; (9) Freight Note ; (10) Letter to Buyers, advising shipment and enclosing documents ; (11) Invoice ; (12) Account of expenses and "charges paid on" ; (13) Letter from Buyers, enclosing (14) Draft.

1.---*Cable.*

Woolard	*Leeds*	*opposite*
sensitive	*replica*	*Harding*

TRANSLATION :

Opposite = Repeat order.

Sensitive = February.

Replica = Despatch immediately.

Harding = Chas. Harding & Co.

2.—*Acknowledging Receipt of Cable*

Messrs. Edwards & Appleyard,
Woollen Manufacturers.

Established 1810.

Telephone No. 826.
Telegrams: "WOOLARD, LEEDS."

LOW BANK MILLS,
BRAMLEY, LEEDS.
26th Sept., 19.....

Messrs. CHAS. HARDING & CO. LTD.,
42, WELLINGTON ROAD,
MONTREAL.

Dear Sirs,

We duly received your cable, ordering 12 pieces Serges as before. This did not, however, arrive in time for us to ship by this week's boat, but we will forward the goods in time to catch the vessel sailing on October 4th. We hope this delay will not cause you inconvenience.

Attached we beg to hand you illustrated copy order, and remain,

Yours faithfully,
p.p. EDWARDS & APPLEYARD.
J. BALFOUR.

3.—*Copy Order.*

Telephone No. 826.
Telegrams: "WOOLARD, LEEDS."

Established 1810.

LOW BANK MILLS,
BRAMLEY, LEEDS,
26th September, 19.....

Order given per Cable for Account of Messrs. Chas. Harding & Co. Ltd., Montreal.

O/325. To EDWARDS & APPLEYARD.

No.	Pieces.	Description.	Colour.	Style.	Width.	Length.	Price.	Cable Word.
8290	*2*	*Serge*	*Black*	*(Pattern attached here)*	In. *40*	Yards. *50*	d. *9⅞*	*Ask*
,,	*2*	,,	*Navy*	,, ,,	,,	,,	*9⅞*	*Asking*
9104	*2*	,,	*Black*	,, ,,	*42*	*42/3*	*11⅞*	*Make*
,,	*2*	,,	*Navy*	,, ,,	,,	,,	*11⅞*	*Making*
9106	*2*	,,	*Black*	,, ,,	*45*	,,	*16½*	*Use*
,,	*2*	,,	*Navy*	,, ,,	,,	,,	*16½*	*Using*
				Delivery 1st October.				

4.—*Shipping Advice Note.*

To FENWICK, MARTIN & CO.,

SHIPPING, FORWARDING, AND INSURANCE AGENTS,

CHURCH STREET, MANCHESTER.

Telegrams: "NAUTICAL, MANCHESTER."
Telephone: 222.

Particulars of Goods forwarded on the 1st inst., per Lanc. and Yorks. Railway, carriage paid, consigned to the Manchester Docks Station, to your order for shipment per s.s. " Cookridge " sailing on the 4th inst.

Marks and Nos.	Packages.	Contents.
‡‡ 24 C. H. C. *Montreal.*	*1 Case, Zinc Lined*	*Dress Stuffs (554¼ yds.).* *L. 28″ B. 34″ D. 35″* *Gross Weight, 2.3.9.* *Net Weight, 2.0.19.*

Value for Customs Clearance	*£28 6s. 8d.*
Bills of Lading in the name of, and how many required	*Selves—three copies.*
Consigned to	*Chas. Harding & Co., Montreal.*
Freight payable by .. .	*Consignors.*
Charges payable by	*Consignors.*
Insurance ... ... State if in tin or not .. ... Policy payable in	*To be effected for £35, A/R.* *Wood case, zinc lined.* *England.*
Date : 1st Oct., 19...	*Name and Address of Shipper :--* *Edwards & Appleyard,* *Bramley.*

5.—*Placing Insurance.*

Insurance Department.

Telegrams "NAUTICAL."
Telephone: No. 222.

From

FENWICK, MARTIN & CO.
CHURCH STREET,
MONTREAL.

To

Messrs. Edwards & Appleyard,
Bramley,
Leeds.

3rd October, 19.....

Dear Sirs,

We beg to advise that we have, acting as your Agents, placed the Marine Insurance on the undermentioned goods.

Particulars as follows :—

ASSURED *Messrs. Edwards & Appleyard.*

VESSEL *s.s. "Cookridge."*

VOYAGE *Manchester to Montreal.*

CLAUSE *A/R.*

AMOUNT *£35 @ 6/- % (Stamp 3d.) £0 2s. 4d.*

Net Premium.

1 Wood Case, zinc lined.

Dress Goods.

C. H. C. ‡‡ *24*
Montreal.

Yours very truly,

FENWICK, MARTIN & CO.

6.—*Advising Shipment, &c.*

Fenwick, Martin & Co.,
Shipping, Forwarding
and
Insurance Agents.

Telegrams: "Nautical."
Telephone: No. 222.

Enclosures.

CHURCH STREET,
MANCHESTER,
7th October, 19.....

MESSRS. EDWARDS & APPLEYARD,
BRAMLEY,
LEEDS.

Dear Sirs,

In accordance with your instructions we have shipped on your account one case goods per s.s. "Cookridge" for Montreal, and now beg to hand you three copies of Bill of Lading, together with Insurance Policy and Freight Note.

Awaiting your further esteemed commands, which shall have our careful attention.

We remain,

Yours faithfully,

FENWICK, MARTIN & CO.

7.—*Bill of Lading.*

To be made out from the particulars given in the Advice Note, Freight Note, &c.

8.—*Insurance Policy.*

Form to be filled in from the particulars given in the Insurance Cover Note.

12.—*Account of charges "Paid on."*

Telephone No. 826.
Telegrams: "WOOLARD, LEEDS."

ESTABLISHED 1810.

Dr. to EDWARDS & APPLEYARD,
Spinners and Manufacturers.

No allowance for shorts or damages can be entertained unless made within three days after delivery.

LOW BANK MILLS,
BRAMLEY, LEEDS,
9th October, 19.....

Messrs. Charles Harding & Co., Montreal.

C. H. C.
‡‡ 24
MONTREAL.

	£	s.	d.
Shipping Charges on case			
C. H. C. ‡‡ 24 MONTREAL.			
per s.s. "Cookridge"			
Freight, &c., as per B/L	*1*	*7*	*6*
Insurance		*2*	*4*
	1	*9*	*10*
Less 5% off Freight		*1*	*3*
£	*1*	*8*	*7*
E. & O.E.			

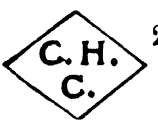
10.—*Advising buyers of Shipment, and enclosing documents.*

Edwards & Appleyard,
Woollen Manufacturers.
Established 1810.
Telephone No. 826.
Telegrams: "WOOLARD."

LOW BANK MILLS,
BRAMLEY, LEEDS,
9th October, 19.....

Messrs. CHARLES HARDING & Co. LTD.,
42, WELLINGTON ROAD,
MONTREAL.

Dear Sirs,

We had this pleasure last on the 26th ult., and now beg to hand you Bills of Lading in triplicate, insurance policy, invoices, and note for freight and insurance charges in respect to the case 

24 shipped to you per s.s. "Cookridge."
MONTREAL.

Kindly remit by Demand Draft on London as usual.

Trusting the goods will reach you safely, in good order and condition, and awaiting your further esteemed favours,

We remain,

Yours faithfully,

EDWARDS & APPLEYARD.

Telephone No. 826.
Telegrams: "WOOLARD, LEEDS."

11.—*Invoice.*

ESTABLISHED 1810.

Dr. to EDWARDS & APPLEYARD,

Spinners and Manufacturers.

LOW BANK MILLS,
BRAMLEY, LEEDS,
1st October, 19.....

No allowance for shorts or damages can be entertained unless made within three days after delivery.

Messrs. Charles Harding & Co., Montreal.

C. H. C.

24

MONTREAL.

							£	s.	d.
8290	*Ask*	*2*	*pcs. Black Serge,*	*53½, 53¾*					
	Asking	*2*	*,, Navy ,,*	*51¼, 53¼*	*211¾ yards*	*9⅞*	*8*	*14*	*4*
9104	*Make*	*2*	*,, Black ,,*	*42¼, 43¼*					
	Making	*2*	*,, Navy ,,*	*41¼, 43¼*	*170 ,,*	*11⅞*	*8*	*8*	*3*
				1 stg.					
9106	*Use*	*2*	*,, Black ,,*	*47¼, 41¾*					
	Using	*2*	*,, Navy ,,*	*41¾, 41¾*	*172½ ,,*	*16½*	*11*	*17*	*2*
							28	*19*	*9*
					Less 1 stg.				*4*
							28	*19*	*5*
					Less 3½% dis.		*1*	*0*	*3*
							27	*19*	*2*
					Cost of case (wood)			*7*	*6*
					For prompt cash.		£*28*	*6*	*8*

	cwts.	*qrs.*	*lbs.*
Net Weight ...	*2*	*0*	*19¼.*
Gross	*2*	*3*	*9*
Measurements ...	*L28*	*D24*	*B35*

9.—*Freight Account.*

CHURCH STREET,
MANCHESTER,
7th October, 19..

Telegrams: "NAUTICAL."
Telephone: No. 222.

Messrs. EDWARDS & APPLEYARD,
BRAMLEY, LEEDS.

To FENWICK, MARTIN & CO.

Freight, &c., per s.s. "Cookridge," Manchester to Montreal.

		£	s.	d.
Marks, &c.	*1 Case Dress Goods*			
C. H. C. ‡‡ 24 MONTREAL.				
Freight 13′ 7″ (minimum 20 feet) @ 50/- per ton		*1*	*5*	
Primage at 10%			*2*	*6*
Inland Carriage				
Bills of Lading			*2*	*6*
Insurance £35 at 6/-% A.R.			*2*	*1*
Stamp				*3*
Cartage				*9*
Commission			*1*	*6*
		1	*14*	*7*
Less 5% off freight			*1*	*3*
E. & O.E.	£	*1*	*13*	*4*

As the payment of all Prepaid Freight should be made in exchange for Bs/L, we must ask you to kindly let us have a remittance in settlement of this account by return.

13.—*Letter covering draft, &c.*

42, Wellington Road,
Montreal,
18*th October*, 19.....

Messrs. Edwards & Appleyard,
Bramley,
Leeds.

Dear Sirs,

We are in receipt of your letter dated 9th October, with shipping documents and invoice for the goods ordered by cable on the 25th September, and despatched per s.s. "Cookridge." The vessel has not yet arrived, but is expected in the course of a few days.

We have the pleasure to enclose herewith our D/D No. 296 for £29 15s. 3d., drawn on Messrs. Sanderson & Co., London, which we trust you will find in order.

Yours faithfully,

p.p. CHARLES HARDING & CO. LTD.
J. KAYE.

14.—*Draft.*

No. 296.

MONTREAL,
18*th October*, 19.....

£29 15s. 3d.

On demand pay this our First of Exchange second of same tenor and date being unpaid, to the order of Messrs. Edwards and Appleyard the sum of Twenty-nine Pounds Fifteen Shillings and Threepence for value received.

1d. STAMP.

To
Messrs. SANDERSON & Co.,
Threadneedle Street,
LONDON.

For CHAS. HARDING & Co. LTD.,
H. HARDING,
Director.

TRANSACTION No. 5.

Buyers: MESSRS. KRUGER & STEYN, WEST STREET, PRETORIA.

Sellers: MESSRS. WOODHEAD & LIGHTFOOT, CHARLES STREET, BRADFORD.

SUMMARY.

The two firms above named have had frequent transactions, but some time has elapsed since the last order. The present transaction is opened by an inquiry for samples of latest patterns of cloth, which in due course are forwarded by sample post. To each pattern is attached a ticket bearing a code word, and each firm has, in addition, a copy of a recognised code adapted to the woollen cloth trade. An order is sent by cable, and on the same day a confirmation of this, with full instructions for forwarding, is despatched by mail. On receipt of the cable the order is placed with the manufacturer and the receipt of the cable is acknowledged by letter. The goods having been made are delivered by the manufacturers to Messrs. Woodhead & Lightfoot, who are merchants only. They are packed in three cases, and consigned, as per instructions from the Buyers, to the Shipping Company at Southampton, to whom an Advice Note is sent. The Steamship Company are also asked to effect insurance. The Insurance Policy, three stamped Bills of Lading, and the Freight Note are sent to the Sellers, who remit the amount due by cheque. Two copies of the invoice are made out, one being enclosed, along with one Bill of Lading and the Insurance Policy, in the letter to the Buyers advising shipment, whilst the other is sent, along with the remaining Bills of Lading, to the Forwarding Agents at the port of destination. A draft at 60 d/s is drawn for the amount of the invoice, and this is discounted with the Bradford Banking Company, Messrs. E. Wilson & Co., Cape Town, friends of the drawers, being named in case of need.

DOCUMENTS AND CORRESPONDENCE.

(1) Letter of Inquiry; (2) Reply quoting prices, &c.; (3) Cable (order); (4) Letter confirming, with instructions, &c.; (5) Letter acknowledging receipt of order; (6) Shipping Advice Note; (7) Letter from Shipping Agents enclosing (8) Freight Note; (9) Bill of Lading; (10) Insurance Policy; (11) F.o.b. Invoice; (12) Letter of Advice to Buyers, enclosing invoice, &c., and advising; (13) Draft at 60 d/s; (14) Letter of Advice to agents in Durban enclosing Bs/L.

1.—*Letter asking for Quotations, &c.*

West Street,
Pretoria,
Transvaal,
1*st February*, 19.....

Messrs. Woodhead & Lightfoot,
Woollen Merchants,
Charles Street,
Bradford.

Dear Sirs,

We shall be glad if you will favour us, by return mail, with a full range of samples of your latest patterns in Cheviots, Meltons, and Mixtures.

Business at present is not very brisk. The boom which was expected at the close of the year has not come up to expectations, and no very great improvement is likely to occur until the labour question has been adjusted. There seems, however, at the moment of writing to be a prospect of an early settlement, and as soon as this happens great developments will take place in connection with the mines, which we hope will have a stimulating effect on business generally.

We trust that in executing our orders you will do so with your usual promptitude.

Yours faithfully,

KRUGER & STEYN.

2.—*Reply stating Prices and Terms.*

CHARLES STREET,

BRADFORD,

24th February, 19.....

Messrs. KRUGER & STEYN,

WEST STREET,

PRETORIA, TRANSVAAL.

Dear Sirs,

We are in receipt of your esteemed favour of the 1st inst., and are pleased to hear from you again after so long an interval.

In accordance with your request we are forwarding by this mail under separate cover samples of our New Season's Goods, which are just coming to hand. The prices quoted are f.o.b. Southampton, and are subject to the usual discount of $2\frac{1}{2}\%$.

In ordering by cable you will oblige by using the code words as indicated on the tickets attached to each pattern.

We trust that your anticipations of increased business will be more than realised, and assure you that any orders you may place with us shall have our immediate and most careful attention.

We remain,

Yours faithfully,

WOODHEAD & LIGHTFOOT.

3.—*Cable.*

22nd March, 19.....

"Wood Bradford. Capital symmetry numerical retrospect Kruger."

TRANSLATION.

CAPITAL :—Send 5 pcs. 44″ Meltons No. 185. Pattern A.

SYMMETRY :—Send 5 pcs. 44″ Meltons No. 185. Pattern D.

NUMERICAL :—Send 20 pcs. Mixtures No. 126, 10 each Nos. 18 and 20.

RETROSPECT :—Shipment in 5/6 weeks by Union Line from Southampton.

KRUGER :—Kruger & Steyn.

4.—*Confirming Cable, and giving instructions for forwarding Goods.*

From **Kruger & Steyn,**
KING EDWARD STREET AND
WEST STREET, PRETORIA.

WEST STREET,
PRETORIA,
22*nd March*, 19.....

No. 93.

Messrs. WOODHEAD & LIGHTFOOT,
CHARLES STREET, BRADFORD.

Dear Sirs,

We cabled you to-day as follows :—"Wood Bradford capital symmetry numerical retrospect Kruger," which we now beg to confirm as per particulars below.

Yours truly,
KRUGER & STEYN.

10 pcs. Meltons No. 185, 5 pcs. ea. patts. A & D at 3/3 per yd. f.o.b.

20 pcs. Mixture No. 126, 10 ea. patts. No. 18 & 20 at 2/10 per yd. f.o.b.

PARCELLING :—To be wrapped in damp-proof paper and packed in zinc-lined cases.

SAMPLES :—As usual by mail.

FREIGHT :—To be paid and charged to us.

TERMS :—60 d/s draft. Discount 2½%.

INSURANCE :—To be effected in London and charged to us. To be declared at invoice value of goods and charges plus 10%.

SHIPPING INSTRUCTIONS :—To be forwarded per Union Line Steamer from Southampton to Durban. Advice of shipment to be sent to us direct and also to Messrs. Lawson & Beitt, Shipping Agents, Durban, to whom the B/L should be sent.

SHIPMENT :—In 5/6 weeks from receipt of order.

MARKS AND NUMBERS :— K.&S. 11/13
PRETORIA *via* DURBAN.

5.—*Acknowledging Receipt of Cable.*

CHARLES STREET,
BRADFORD,
22nd March, 19.....

Messrs. KRUGER & STEYN,
WEST STREET,
PRETORIA.

Dear Sirs,

We have your cable to hand to-day as follows :—"Wood Bradford capital symmetry numerical retrospect Kruger," for which we are obliged, and which we now beg to confirm.

We have put the order in hand, and hope to be able to ship the goods by the steamer due to leave Southampton on the last Thursday of next month.

We presume you will forward immediately the necessary instructions as to shipment, and these shall have our attention in due course.

Yours faithfully,

WOODHEAD & LIGHTFOOT.

6.—*Shipping Advice Note.*

SHIPMENT AT SOUTHAMPTON.

To Messrs. Wm. Sykes & Co., *27th April*, 19.....

Canute Road, Southampton.

Forwarded by *Midland Railway* for shipment to *Durban* per *s.s.* "*Southern Cross*," sailing from Southampton on the .....inst.

To be insured for *£160.*

Freight and charges will be prepaid by the undersigned.

Marks and Nos. or Address.	Packages.	Full Particulars of Contents.	Yards.	Weight.	Value.	Name of Consignees or forwarding Agents at port of Landing.
K.&S.	*3 Cases*	*Woollen Goods*	*962*	*2.2.23*		*Lawson and*
Pretoria,	*each*			*2.2.8*	*£150*	*Beitt,*
via	*44" × 36" × 32"*			*2.2.8*		*Durban.*
Durban						
11/13						

I/We declare the above is a true description of the nature, contents, and value of the goods, and that the same do not comprise liquids, oils, spirits, waterproofs, or any articles of a dangerous or damaging nature, excepting as above specified.

Signature of Shipper: Woodhead & Lightfoot.
Address: Charles Street, Bradford.

7.—*Letter from Shipping Agents, with Enclosures.*

WM. SYKES & CO.,
Shipping and Forwarding Agents.

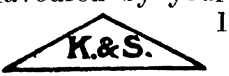
Telegrams:
"FORWARD, SOUTHAMPTON."

SOUTHAMPTON,
29th April, 19.....

Enclosures.

Messrs. WOODHEAD & LIGHTFOOT,
BRADFORD.

Dear Sirs,

We are favoured by your instructions for the shipment of 3 cases 

per s.s. "Southern Cross," and now have the pleasure to hand you Bills of Lading and Insurance Policy, together with a note of our charges, for the amount of which we shall be pleased to have your remittance in due course.

Awaiting your further esteemed commands.

We remain,

Yours faithfully,

WM. SYKES & CO.
per M. B.

8.—*Freight Note.*

Messrs. Woodhead & Lightfoot,
Bradford.

SOUTHAMPTON,
29th April, 19.....

Dr. to FREIGHT per S.S. "SOUTHERN CROSS,"

CAPTAIN SIEMANS to DURBAN.

MARKS and NOS.	PACKAGES.	WEIGHT. Tons.	Cwts.	Qrs.	Lbs.	MEASUREMENT. Feet.	Ins.	RATE.	£	s.	d.
11/13 K&S. *Pretoria*	*3 Cases* *Woollen*					*88*	—	*22/-*	*2*	*8*	*5*
Via	*Goods*					*Primage*		*10%*		*4*	*10*
Durban											
									2	*13*	*3*
										4	*6*
										2	*6*
										2	*6*
										12	*6*
									£ *3*	*15*	*3*

Dock Dues ... ...
Charges—Agency ... ...
B/Lading and Stamps ... ...
Insurance, £160 @ 7/6 plus Stp. ...

Any objection to this Freight Account must be made immediately, otherwise no deduction can be allowed.

9.—*Particulars for Bill of Lading.*

28*th April*, 19...

Shipped by Wm. Sykes & Co.

Per s.s. " Southern Cross " Southampton for Durban.

Goods : 3 Cases Merchandise.

To Order.

Three Bills affirmed.

11/13

PRETORIA,

Via Durban.

3 Cases Woollen Goods

	£	s.	d.
88 ft. @ 22/– per ton	2	8	5
10% Primage		4	10
	£2	13	3

10.—*Particulars for Insurance Policy.*

28th April 19...

In favour of Messrs. Woodhead & Lightfoot.

At and from Southampton to Durban.

Per s.s. "Southern Cross."

No. 8119. Value £160.

3 Cases Woollen Goods.

11/13

PRETORIA,
Via Durban.

PREMIUM at 7/6%.

11.—"*F.O.B.*" *Invoice.*

INVOICE of **3** Cs. Woollen Goods shipped at Southampton by the UNDERSIGNED per Steamer "Southern Cross" for Durban by order and for account and risk of Messrs. Kruger & Steyn, Pretoria.

Insurance is effected here. Order No. 93.

				£	s.	d.	£	s.	d.
No. 11	*1*	*Cs. 10 pcs. 42" Meltons No. 185, 5/32, 2/31½, 1/33, 2/32½=321 yds.*	*3/3*	*52*	*3*	*3*			
No. 12/13	*2*	*Cs. 20 pcs. 44" Mixtures No. 126 5/32, 2/31½, 4/33½, 2/30½, 3/33, 4/31 =641 yds.*	*2/10*	*90*	*16*	*2*			
							142	*19*	*5*
		Less 2½% dis.					*3*	*11*	*6*
							139	*7*	*11*
44" × 36" × 32" 11/13		*Freight as per B/L*		*2*	*13*	*3*			
K.&S.		*Insurance*			*12*	*6*			
							3	*5*	*9*
Pretoria, Via Durban.							*£142*	*13*	*8*
		E. & O.E.							

WOODHEAD & LIGHTFOOT,
BRADFORD, *30th April*, 19.....

12.—*Letter Advising Shipment and Draft.*

CHARLES STREET,
BRADFORD,
30th April, 19.....

Messrs. KRUGER & STEYN,
WEST STREET,
PRETORIA.

Dear Sirs,

We had this pleasure last on the 22nd ult., and now beg to advise shipment of your Order No. 93, viz., 3 cases Woollen Goods per Steamer "Southern Cross," sailing about the 2nd prox.

We enclose Insurance Policy, one Bill of Lading, and Invoice, for the amount of which, viz., £142 13s. 8d., we have drawn on you at 60 d/s, order ourselves, and have negotiated the draft through the Bradford Banking Company.

We are forwarding Bs/L per same mail to Messrs. Lawson and Beitt, Shipping Agents, Durban, as directed.

Recommending our draft to your kind protection, and awaiting your further advices,

We are, dear Sirs,

Yours faithfully,

WOODHEAD & LIGHTFOOT.

14.—*Advice to Forwarding Agents at port of destination.*

CHARLES STREET,
BRADFORD,
30*th April*, 19.....

Messrs. LAWSON & BEITT,
SHIPPING AGENTS,
DURBAN.

Dear Sirs,

We beg to advise shipment, per s.s. "Southern Cross," sailing about the 2nd prox., of 3 cases Woollen Goods,

11/13
PRETORIA,
Via Durban,

with which on arrival you will please deal as per instructions to be forwarded to you by Messrs. Kruger & Steyn, West Street, Pretoria.

Enclosed we beg to hand you a copy of the invoice, together with two Bills of Lading, which we trust you will find in order. All charges forward.

We are,
Yours faithfully,
WOODHEAD & LIGHTFOOT.

2/-
Stamp.

Due.....19.....

BRADFORD,

30*th April*, 19.....

£142 13s. 8d.

Sixty days after sight of this our First of Exchange (Second and Third of same tenor and date being unpaid) pay to the order of ourselves the sum of One hundred and forty-two pounds thirteen shillings and eightpence value against shipment of 3 cases Woollen Goods per s.s. "Southern Cross" as advised.

WOODHEAD & LIGHTFOOT.

Messrs. KRUGER & STEYN,

PRETORIA.

In need with Messrs. E. Wilson & Co., Cape Town.

TRANSACTION No. 6.

Buyers : MESSRS. TOGO & OKU, YOKOHAMA, JAPAN.

Sellers : MESSRS. A. FLETCHER & BROS., KING EDWARD STREET, BRADFORD.

SUMMARY.

An order is sent by mail from Messrs. Togo & Oku, to whom the Sellers have previously forwarded pattern book. The goods are packed in two cases and despatched to Liverpool for shipment. The price quoted being c.i.f., all charges are paid by the sellers, who effect insurance F.P.A. The Buyers are advised of the shipment, and a copy of the invoice is sent to them, a draft at 90 d/s being drawn in triplicate for the amount. This is handed, together with the three Bills of Lading, Insurance Policy (in duplicate), and two copies of the invoice to the Hong Kong Banking Corporation for collection, the shipping documents to be surrendered on payment.

DOCUMENTS AND CORRESPONDENCE.

(1) Indent ; (2) Acknowledgment of receipt of order ; (3) Invoice, with Certificate of Origin ; (4) Shipping Advice Note ; (5) Bill of Lading (particulars) ; (6) Insurance Policy (particulars) ; (7) Letter to Buyers, advising shipment, &c.; (8) Draft, in triplicate ; (9) Letter to bank, enclosing shipping documents and draft for collection.

NOTE.—Freight Account is not given, it being assumed that the Sellers have an open account with the Forwarding Agents, rendered monthly.

Letters from London to Yokohama via Vancouver, 32 days ; via Suez, 38 days.

1.—*Order Form.*

INDENT NO. 229.

To Messrs. A. FLETCHER & BROTHERS,
BRADFORD.

From TOGO & OKU,
YOKOHAMA

1st Sept., 19.....

50 pieces 32″ Italians, No. 186.

Assortment : 25 Pattern D and 25 Pattern H.

Selvage : As patterns submitted.

Parcelling : As usual.

Ticket : None required.

Samples : Need not be sent.

Price : 5½d. per yard.

Terms : Draft at 90 d/s, with 7% int. from date of invoice

Shipment : At once.

Marks and Numbers T. & O. 10/11
YOKOHAMA.

(Signed) TOGO & OKU.

2.— *Acknowledgment of Order.*

BRADFORD.

8th October, 19.....

To Messrs. TOGO & OKU.

Dear Sirs,

We beg to acknowledge with thanks the receipt of your esteemed order of the 1st Sept. as below, which shall have our most careful attention.

50 pcs. 32″ Italians No. 186 (25 patt. D × 25 patt. H)
at 5½d. per yard.

(Signed) A. FLETCHER & BROS.

3.—*Invoice.*

Messrs. Togo & Oku,
Yokohama.

15th October, 19.....

Bought of A. Fletcher & Bros., Bradford, and shipped at Liverpool for your account and risk per s.s. "Allerton Hall" to Yokohama to order.

Insurance is effected here. Order No. 229.

10/11	*2*	*Cases Wood and Tin*						
T. & O.	*50*	*pcs. 32" Italians No. 186, 14/30, 6/30½, 4/30¾, 20/31, 6/31½, 1,535 yds. 5½d.*	*c.*	*i.*	*f.*	£35	*3*	*6*
Yokohama.		*Gross Weight 5 1 0* *Measurement 2 10" × 4 0" × 3 8"* *2 10" × 4 0" × 3 8"* *Due date 15th October, 19...* *E. & O.E.*						

DECLARATION OF ORIGIN.

I, A. Fletcher, hereby certify that I am principal partner of A. Fletcher & Bros., the exporters of the articles included in this invoice, and that I am duly authorised to make and sign this certificate on behalf of the said exporters.

I have the means of knowing, and I do hereby certify that this invoice from the said A. Fletcher and Bros. to Messrs. Togo & Oku, amounting to £35 3s. 6d., is true and correct, that all the articles included in the said invoice are *bona fide* the growth, produce, or manufacture of the United Kingdom, and that a substantial portion of the labour of that country has entered into the production of every article included in the said invoice to the extent in each article of not less than one-fourth of the value of every such article in its present condition, ready for export to Yokohama.

Dated this 15th day of October, 19..... Signed, A. Fletcher.

4.—*Shipping Advice Note.*

13th October, 19...

From
A. FLETCHER & BROS.,
KING EDWARD STREET,
BRADFORD.

To
Messrs. BRANDON & HALL,
SHIPPING AGENTS,
LIVERPOOL.

We beg to advise having forwarded the under-mentioned goods per Lancashire & Yorkshire Railway, Carriage paid to your order at Liverpool Station, for shipment per s.s. "Allerton Hall" to Messrs. Togo & Oku, Yokohama.

Bs/L to be made out to Order. Please effect insurance F.P.A. for £40.

MARKS.	No.	PACKAGES.	CONTENTS.	Yards.	Value. £	MEASUREMENT. L.	D.	B.	WEIGHT. Cwts.	Qrs.	Lbs.
T. & O.	*10/11*	*2 Cases*	*Italians*	*1,535*	*36*	*34*	*48*	*44*	*5*	*1*	
YOKOHAMA.											

5.—*Particulars for Bill of Lading.*

Shipped by Brandon & Hall (as Agents), Liverpool.

Per s.s. "Allerton Hall," for Yokohama.

Two Packages Merchandise.

To "Order."

Freight payable in Liverpool.

Three Copies affirmed. Captain Wren.

Date 14th October, 19.....

Two Cases | T. & O. | 10/11

YOKOHAMA.

Freight at 38/6 and 10% primage.

6.—*Particulars for Insurance Policy.*

Insured : A. Fletcher & Bros.

Amount : £40. F.P.A.

Rate : 7/6%.

Date : 14th October, 19.....

7.—*Advising Shipment.*

BRADFORD,

15th October, 19.....

1 Enclosure.

Messrs. TOGO & OKU,

YOKOHAMA.

Dear Sirs,

We have much pleasure in handing you herewith invoice for the goods you were kind enough to order from us per your indent No. 229, amounting to £33 3s. 6d.

In accordance with our arrangements we beg to inform you that we shall draw upon you for this amount at 90 days sight to our order, and we request you to honour our draft on presentation.

Hoping soon to be favoured with your further commands.

We remain, dear Sirs,

Yours truly,

A. FLETCHER & BROS.

No. 329.

BRADFORD,
15th October, 19...

£35 3s. 6d.

STAMP. 6D.

At *ninety* days after sight pay this *First of* Exchange (*Second and Third* unpaid) to our Order the sum of *Thirty-five Pounds Three Shillings and Sixpence Sterling* payable at the *Hong Kong Banking Corporation's* drawing rate for *Demand* Drafts on London with interest at 7 per cent. per annum added thereto from date hereof to approximate due date of arrival of the remittance in London, value received.

To Messrs. TOGO & OKU,
YOKOHAMA.

A. FLETCHER & BROS.

9.—*Letter to Bank.*

KING EDWARD STREET,
BRADFORD,
15*th October*, 19.....

3 Dfts.
3 Bs/L.
Ins. Policy (in duplicate).
Invoice ,, ,,

THE MANAGER,
HONG KONG BANKING CORPORATION,
LONDON.

Dear Sir,

We beg to hand you herewith Documentary Drafts for 1 Case Italians shipped per Steamer "Allerton Hall" to Yokohama to

Messrs. TOGO & OKU, YOKOHAMA,

amounting to £35 3s. 6d., at 90 d/s, which we shall thank you to collect, paying in proceeds to London Joint Stock Bank, Ltd., as usual for our account.

We are, dear Sir,

Yours faithfully,

A. FLETCHER & BROS.

TRANSACTION No. 7.

Buyers : MESSRS. G. NEPPEOK & CO., Moscow.

Sellers : MESSRS. BATLEY, GREENWOOD & CO., ALBERT WORKS, LEEDS.

SUMMARY.

The Buyers are general merchants and importers of machinery, with headquarters in Moscow. Having an inquiry for a shearing machine, they write the Sellers, asking for quotations, &c. It will be noted that in order to prevent confusion, the letter is dated both in the old style and the new, the difference between the two being 13 days. The letters sent from England bear only one date, i.e., the recognised date in England.

On receipt of the inquiry the Sellers reply, giving the price at which they are prepared to supply the machine, and enclosing photographs and detailed specifications in duplicate. (The latter in metric measures.) Messrs. Neppeok ask by cable for better terms, and a reply is cabled giving a more favourable quotation, on receipt of which the Buyers cable an order for two machines. The revised quotation is confirmed in writing, as is also the order, a cheque on London for one-third of the value being remitted along with the latter. The Sellers acknowledge receipt of order, and the machines when ready for delivery are packed in two cases and forwarded by Great Northern Railway to Hull for shipment.

Shipping Advice Notes are sent to the Shipping Agents in Hull and Windau, and a letter advising shipment is despatched to the Buyers, the invoice and statement being enclosed. The balance due will be remitted in due course by cheque or sight draft on London.

NOTE.—Letters London to Moscow, 3 days.

DOCUMENTS AND CORRESPONDENCE.

(1) Letter of Inquiry ; (2) Reply, stating prices, terms, &c.; (3) Cable asking for better terms ; (4) Cable giving amended quotation ; (5) Letter confirming cable ; (6) Cable, ordering machines ; (7) Letter confirming order and enclosing shipping instructions, and cheque on account ; (8) Cheque on London ; (9) Letter acknowledging receipt of order ; (10) Shipping Advice Note to agents at port of shipment ; (11) Shipping Advice Note to agents at port of destination ; (12) Letter to Buyers, advising shipment, and enclosing (13) Invoice and (14) Statement.

1.—*Letter Requesting Quotations.*

G. Neppeok & Co.,
MOSCOW.
Importers of Machinery, &c.

Telegraphic Address:
"NEPPEOK, MOSCOW."
A B C, 4th Edition, and Lieber's Codes used.

Moscow,
25/7 *February*, 19.....

Messrs. BATLEY, GREENWOOD & Co.,
ALBERT WORKS,
LEEDS.

Dear Sirs,

Will you kindly quote us your lowest price for a Shearing Machine, No. 2278 in your List No. 19a, at the same time stating exact net weight, with time of delivery, and furnishing us with illustration and full description in duplicate.

Our clients require a high-speed Shearing Machine for round iron up to $1\frac{1}{2}$ inches.

Your early reply will oblige.

Yours truly,

G. NEPPEOK & CO.

2.—*Letter giving Quotations and Terms.*

Batley, Greenwood & Co.,
Machine and Machine Tool Makers,
Electrical & Hydraulic
Engineers, &c.

Telegraphic Address:
"BATWOOD, LEEDS."
Telephone No. 222.

Codes used:
ENGINEERING and A.B.C.
(5th Edition) A.1.

ALBERT WORKS,
LEEDS,
12*th February*, 19...

Messrs. G. NEPPEOK & Co.,
MOSCOW.

Dear Sirs,

In reply to your favour of the 25/7th instant, the price of the Shearing Machine described in List 19a (No. 2278) is £100 (say One Hundred Pounds), packed for shipment and delivered f.o.b. Hull. Enclosed you will find photographs and detailed specification in duplicate as desired.

We could deliver in 10 weeks after the receipt of the order. The net weight is 26 cwts. (kilos. 1320·80), and the gross weight 30 cwts. (kilos. 1524·00).

Terms of payment, cash, less 5%, one-third of the amount payable with the order, and the balance prompt on shipment.

We hope to be favoured with your order, which shall receive our most careful attention, and remain,

Dear Sirs,

Yours very truly,

For BATLEY, GREENWOOD & CO.,
JAMES BATLEY,
Managing Director.

3.—*Cable (Translation).*

4th March, 19.....

From NEPPEOK, MOSCOW.

To BATWOOD, LEEDS.

If you can increase discount ten per cent. we can order two Shearing Machines wire.

4.—*Cable (Translation).*

5th March, 19.....

From BATWOOD, LEEDS,

To NEPPEOK, MOSCOW.

We will accept £92 net cash each for two Shearing Machines.

5.—*Letter confirming Cables.*

Batley, Greenwood & Co.,
Machine and Machine Tool Makers,
Electrical and Hydraulic
Engineers, &c.

Telegraphic Address:
"BATWOOD, LEEDS."
Telephone No. 222.

Codes used:
ENGINEERING and A.B.C.
(5th Edition) A.1.

ALBERT WORKS,
LEEDS,
5th March, 19...

Messrs. G. NEPPEOK & Co.,
MOSCOW.

Dear Sirs,

We duly received your telegram reading :—

"If you can increase discount ten per cent. we can order two Shearing Machines, wire,"

and you will no doubt have received our wire in reply, viz. :—

"We will accept £92 net cash each for two Shearing Machines."

This is the best we can do, and we trust it will meet with your wishes, and enable you to send us the order for the two machines in question.

Awaiting your reply,

We are, dear Sirs,

Yours very truly,

For BATLEY, GREENWOOD & CO,
JAMES BATLEY,
Managing Director.

6.—*Cable (Translation).*

6th March, 19.....

To BATWOOD, LEEDS.

Order two Shearing Machines.

NEPPEOK.

7.—*Letter confirming Order, &c.*

G. Neppeok & Co.,
MOSCOW.
Importers of Machinery, &c.

Telegraphic Address:
"NEPPEOK, MOSCOW."
A B C, 4th Edition, and Lieber's
Codes used.

MOSCOW,
21/6*th March*, 19...

Order No. 23,133.

Messrs. BATLEY, GREENWOOD & Co.,
LEEDS.

Dear Sirs,

Please forward the goods named below, strictly according to the following instructions, viz. :—

GREASING :—Every plain or polished part, outside or inside, must be thoroughly and thickly greased to prevent rust.

PACKING :—Special attention to be paid to careful and strong packing.

MARKING PACKAGES :—Packages to have your own mark, the name of the town of destination, and consecutive numbers.

SPECIFICATION of packages to be sent to us, containing mark, numbers, description, contents, with exact net and gross weights and measurements of each package.

INSURANCE :—You will please instruct your shipping agents to effect, charging forward.

SHIPMENT :—From Hull through medium of Messrs. Leathem & Barley, via Windau, c/o Hey & Gerhard, transit to Nishni Novgorod.

BILL OF LADING :—Not to be demanded from shippers, but instruct them to send same to us direct.

INVOICE :—To contain number and date of this order, price and discount, place of delivery, and to be sent immediately after despatch of goods.

With reference to your quotation of the 12th February, confirming our telegram of 19/4 instant, and your reply of yesterday, we wired you :—

"Order two Shearing Machines."

We hope you have put in hand two Shearing Machines, described in List 19a, at £92 net cash, delivery within 10 weeks, if possible. Net weight of each machine to be 26 cwts.

Shipment via Hull to Windau, transit to Nishni Novgorod.

Enclosed we beg to hand you cheque for £61 6s. 8d. drawn on Anglo-Austrian Bank, as one-third payment on account.

We propose to remit you the remainder on receipt of your goods here, i.e. within 3/4 weeks from the date of your invoice. As to our responsibility and standing, we may say that we are sole agents for Messrs. Simmons, Ltd., of Leicester, and Messrs. Crosse & Co., of Manchester.

We presume that you will supply us with shears of first-class materials and sound workmanship.

Yours very truly,

G. NEPPEOK & CO.

CONSIGNORS WILL BE HELD RESPONSIBLE for any fines inflicted by Custom House authorities for incorrect weights or wrong declaration.

8.—*Cheque.*

MOSCOW,

21/6 March, 19

1d. Stamp.

No. 1922

THE

Anglo Austrian Bank Limited,

LONDON.

Pay Messrs. Batley, Greenwood & Co. *or order*

Sixty one pounds six shillings and eightpence sterling.

£ 61 : 6 : 8

For

The Bank of Moscow,
MAX REINER,
Cashier.

9.—*Acknowledging Receipt of Order.*

Batley, Greenwood & Co.,
Machine and Machine Tool Makers,
Electrical and Hydraulic
Engineers, &c.

Telegraphic Address:
"BATWOOD, LEEDS."
Telephone No. 222.

Codes used:
ENGINEERING and A.B.C.
(5th Edition) **A.I.**

ALBERT WORKS,
LEEDS,
10*th March*, 19.....

Messrs. G. NEPPEOK & Co.,
MOSCOW.

Dear Sirs,

We beg to acknowledge the receipt of your esteemed order No. 23,133 of 21/6th instant (in confirmation of cablegram of 21/6th instant), for two Shearing Machines as per List No. 19a, at £92 each net, for which we thank you.

We put these in hand immediately on receipt of your cablegram, and will forward as soon as ready.

We are obliged for your cheque for £61 6s. 8d. on account.

Yours truly,

For BATLEY, GREENWOOD & CO.

JAMES BATLEY,
Managing Director.

10.—*Shipping Advice Note to Agents in Hull.*

Batley, Greenwood & Co.,
Machine and Machine Tool Makers,
Electrical & Hydraulic
Engineers, &c.

Telegraphic Address:
"BATWOOD, LEEDS."
Telephone No. 222.

Codes used:
ENGINEERING and A.B.C.
(5th Edition) A.1.

ALBERT WORKS,
LEEDS,
12th May, 19...

Messrs. LEATHEM & BARLEY
SHIPPERS,
HULL.

Dear Sirs,

We beg to advise you that we have this day forwarded to your care, per *Great Northern Railway* (*Carriage Paid*), *2 Cases of Machinery*, as noted at foot, which you will please ship per first steamer to Hey & Gerhard, via Windau, transit to Nishni Novgorod, for the order of Messrs. G. Neppeok & Co., Moscow.

Delivered free on board by us. All other charges forward, including insurance for £205, which please effect.

We are, dear Sirs,

Yours faithfully,

For BATLEY, GREENWOOD & CO.,
J. W. S.

	Weight. Gross.			Net.			Dimensions.			Contents.
	c.	q.	lbs.	c.	q.	lbs.	ft. in.	ft. in.	ft. in.	
2 Cases.										*Two Shearing Machines*
1/2 G.N. & Co.										
M.										
No. 1	*30*	*0*	*6*	*26*	*1*	*2*	*5 10*	*×4 8*	*×3 6*	
No. 2	*29*	*3*	*22*	*26*	*0*	*3*	*5 10*	*×4 8*	*×3 6*	
										Value £184

11.—*Shipping Advice to Agents at Port of Destination.*

Batley, Greenwood & Co.,
Machine and Machine Tool Makers,
Electrical and Hydraulic
Engineers, &c.

Telegraphic Address:
"BATWOOD, LEEDS."
Telephone No. 222.

Codes used:
ENGINEERING and A.B.C.
(5th Edition) A.1.

ALBERT WORKS,
LEEDS,
12*th May*, 19.....

Messrs. HEY & GERHARD,
WINDAU.

Dear Sirs,

We beg to inform you that we have this day forwarded to Messrs. Leathem & Barley, Hull, for shipment per first steamer to your address, transit to Nishni Novgorod, to order of Messrs. G. Neppeok & Co., Moscow, two Cases of Machinery in good order and condition, as noted below. Please deal with these as per instructions, which you will receive from Messrs. G. Neppeok & Co.

We are,

Yours faithfully,
For BATLEY, GREENWOOD & CO.,
J. W. S.

	Weight. Gross.			Net.			Dimensions.			Contents.
	c.	q.	lbs.	c.	q.	lbs.	ft. in.	ft. in.	ft. in.	
2 Cases 1/2 G.N. & Co. M.										*Two Shearing Machines*
No. 1	*30*	*0*	*6*	*26*	*1*	*2*	*5*	*10 × 4*	*8 × 3 6*	
No. 2	*29*	*3*	*22*	*26*	*0*	*3*	*5*	*10 × 4*	*8 × 3 6*	

Delivered free on board by us. Other charges, including insurance, forward.

12.—*Letter to Buyers, Advising Shipment, &c.*

Batley, Greenwood & Co.,
Machine and Machine Tool Makers.
Electrical and Hydraulic
Engineers, &c.

Telegraphic Address:
"BATWOOD, LEEDS."
Telephone No. 222

Codes used:
ENGINEERING and A.B.C.
(5th Edition) A.1.

ALBERT WORKS,
LEEDS,
12th May, 19.....

Messrs. G. NEPPEOK & Co.,
MOSCOW.

Dear Sirs,

We beg to advise you that we have this day forwarded to Messrs. Leathem & Barley, Hull, for shipment per first steamer to Messrs. Hey & Gerhard, via Windau, transit to Nishni Novgorod, to your order, two Cases of Machinery in good order and condition, as noted below, which we hope will arrive safely and prove satisfactory.

We enclose herewith Invoice and Statement of Account, which we trust you will find in order.

Awaiting your further esteemed favours,

We remain, Sirs,

Yours faithfully,

For BATLEY, GREENWOOD & CO.,

J. W. S.

	Weight. Gross.			Weight. Nett.			Dimensions.			Contents.
	c.	q.	lbs.	c.	q.	lbs.	ft. in.	ft. in.	ft. in.	
2 Cases 1/2 G. N. & Co. M.										*Two Shearing Machines*
No. 1	*30*	*0*	*6*	*26*	*1*	*25*	*10×4*	*8×3*	*6*	
No. 2	*29*	*3*	*22*	*26*	*0*	*35*	*10×4*	*8×3*	*6*	

Delivered free on board by us. Other charges, including insurance, forward.

13.—*Invoice.*

Telegraphic Address:
"BATWOOD, LEEDS."
Telephone No. 222.

Codes used:
ENGINEERING and A.B.C.
(5th Edition) A.1.

ALBERT WORKS,
LEEDS,
12th May 19.....

Messrs. G. NEPPEOK & Co.,
Moscow.

Dr. to BATLEY, GREENWOOD & CO.

To 2 Shearing Machines, as per printed					
List No. 19a and Photo. 2248	£92		£184	0	0
	Net				
Order 23.133 dated 21/6 March.					

14.—*Statement.*

Telegraphic Address:
"BATWOOD, LEEDS."
Telephone No. 222.

Codes used:
ENGINEERING and A.B.C.
(5th Edition) A.1.

ALBERT WORKS,
LEEDS,
12th May, 19.....

Messrs. G. NEPPEOK & Co.,
MOSCOW.

Dr. **In Account with BATLEY, GREENWOOD & CO.** **Cr.**

		To Goods as per Invoice	£184	0	0			*By ⅓rd of amount of*			
								order already paid	£61	6	8
								By Balance	£122	13	4
			£184	0	0				£184	0	0
		To Balance	£122	13	4						
		E. & O. E.									

TRANSACTION No. 8.

Buyers: MESSIEURS A. C. POIRE & CO., RUE DE LA POMPE, PARIS.

Sellers: MESSRS. WM. TAYLOR & CO., SOUTH PARADE, BRADFORD.

SUMMARY.

A letter is sent to the Sellers ordering dress goods, which are to be forwarded via Goole, through Messrs. H. E. Blain & Son, Forwarding Agents, Boulogne. The receipt of the order is acknowledged, and in due course the goods are despatched. The Shipping Agents in Goole and Boulogne are each advised of the shipment.

The invoice is made out in French currency, weights and measures, the price being c.i.f., and a draft is drawn in duplicate for the amount in francs, payable at a fixed date. This is sent direct to the Buyers for acceptance.

On its being returned duly accepted, it is endorsed and negotiated by the drawers, and presented for payment by the holders at the due date.

DOCUMENTS AND CORRESPONDENCE.

(1) Letter ordering goods; (2) Letter acknowledging receipt of order; (3) Invoice; (4) Shipping Advice to Buyers; (5) Letter enclosing Invoice and Draft; (6) Draft.

NOTE.—Letters London to Paris, 8 hours.

1.—*Letter ordering Goods.*

PARIS,

1*st September*, 19.....

Messieurs WM. TAYLOR & Co.,

SOUTH PARADE,

BRADFORD.

Dear Sirs,

We shall be obliged by your forwarding us, by first available steamer from Goole, through Messieurs H. E. Blain & Son, Boulogne, 30 pcs. 54″ Dress Fancies No. 540.

Packing, forwarding, and reimbursement as usual.

Trusting you will use every effort to expedite the despatch of these goods, of which we are in urgent need, awaiting your advices,

We remain,

Yours faithfully,

A. C. POIRÉ & CO.

2.—*Letter acknowledging receipt of Order.*

SOUTH PARADE,

BRADFORD,

3rd September, 19.....

Messrs. A. C. POIRÉ & Co.,

PARIS.

Dear Sirs,

We beg to acknowledge with thanks the receipt of your esteemed order for 30 pcs. 54″ Dress Fancies No. 540, which is having our attention.

We hope to have the goods ready for shipment on Friday, and will advise you of their despatch in due course.

Yours faithfully,

WM. TAYLOR & CO.

3.—*Invoice.*

Messrs. A. C. POIRÉ & Co.,
PARIS.

BRADFORD,
7th Sept., 19...

Dr. to WM. TAYLOR & CO.

For 30 pcs. Fancies bought from us and forwarded on your account and risk to Messrs. Jackson & Sons, Goole, for shipment per next vapeur a Messrs. H. E. Blain and Co., Boulogne.

Insurance effected by us.

(126) *Paris*	1 *Cs. 30 pcs. 54″ Dress Fancies*						
	4/54.00, 6/54.50, 10/55.00,	*Fcs.*					
	4/55.60, 6/56.00=Metres 1651.40 @	*0.95*	*1568*	*.80*			
	Discount 2%		*31*	*.40*	*Fcs.*	*1537*	*.40*
	c.i.f.						
	Payable 30th November, 19.....						
	E. & O.E.						

4.—*Shipping Advice to Buyers.*

SOUTH PARADE,
BRADFORD,
6th September, 19.....

To Messrs. A. C. POIRÉ & Co.,
PARIS.

Dear Sirs,

We beg to advise you that in accordance with your instructions we have to-day forwarded the under-mentioned goods to Goole for shipment per steamer "Saxony" to your address through Messrs. H. E. Blain & Co., Boulogne, to whom Bs/L have been sent.

Yours faithfully,

WM. TAYLOR & CO.

1 Cs. 30 pcs. 54″ Dress Fancies.

126

Paris.

5.—*Letter enclosing Invoice and Draft*

South Parade,

Bradford,

7th September, 19.....

Messieurs A. C. Poiré & Co.,

Paris.

Dear Sirs,

We have the pleasure to hand you herewith invoice of the goods ordered by you on the 1st instant, which have been forwarded, according to your instructions, through Messrs. H. E. Blain & Co., Boulogne.

We have taken the liberty of valuing on you for the amount, viz., Fcs. 1537.40, by our draft No. 82 due 30th November, which we enclose herewith, and which we shall feel obliged by your accepting and returning in due course.

Trusting the goods will reach you safely, and soliciting your further esteemed orders.

We remain,

Yours faithfully,

p.p. WM. TAYLOR & CO.

S. PEARSON.

6.—*Draft.*

No. 224. BRADFORD,

7th September, 19.....

Exchange for Fcs. 1537.40.

STAMP 6d.

On the 30th November next pay this *First* of Exchange *Second* not paid to the Order of *ourselves One Thousand Five Hundred and Thirty-seven Francs Forty Cents* value in *ourselves* which place to account as advised.

To *Messrs. A. C. Poiré & Co.*

Paris.

Wm. Taylor & Co.

TRANSACTION No. 9.

Buyers: MESSRS. J. MORRIS & CO., SOMERS AVENUE, PIETERMARITZBURG, NATAL.

Sellers: MESSRS. T. & C. HARRISON & CO. LTD., CALNE, WILTS.

SUMMARY.

The Buyers, a firm of provision merchants in Pietermaritzburg, Natal, are anxious to get into communication with a British firm, with a view to direct shipment of provisions. They address an inquiry to friends in Durban, and the Sellers are recommended to them as a reliable firm, likely to meet their requirements. They write, stating their position, and are furnished with price lists and terms. These being found satisfactory, an order is placed. The goods are to be delivered f.o.b. at Southampton, where the Buyers are in regular correspondence with a firm of forwarding agents, whom they instruct as to shipment of the consignment. Reimbursement is effected by a demand draft, which, with a copy of the invoice attached, is presented to the bankers named, who have already been advised by the Buyers that such a draft will be presented, and requested to honour on presentation, charging to Buyers' account.

DOCUMENTS AND CORRESPONDENCE.

(1) Letter of Inquiry; (2) Letter in reply, recommending suitable firm; (3) Letter requesting quotations and terms; (4) Letter stating terms and conditions; (5) Shipping Order; (6) Letter of instructions to shipping agents; (7) Invoice, with Certificate of Origin; (8) Shipping Advice Note; (9) Letter to Buyers, advising shipment; (10) Draft.

1.—*Inquiry.*

J. Morris & Sons,
Provision Merchants.

Somers Avenue,
Pietermaritzburg,
1*st June*, 19.....

Messrs. Bell & Bradley,
Durban.

Dear Sirs,

We have of late experienced some difficulty in securing regular supplies of provisions and tinned goods through the usual channels, and as this is proving injurious to our business, we are anxious to get into touch with a house of good reputation and standing, with a view to direct shipment.

We think you may be in a position to suggest the name of a firm who would be willing to study our interests and meet our requirements, and if you will be good enough to do so we shall deem it a favour. Should we at any time be able to reciprocate we shall be happy to be of service.

Yours faithfully,

J. MORRIS & SONS.

2.—*Recommending Suitable Firm.*

DURBAN,

3rd June, 19.....

Messrs. J. MORRIS & SONS,

PIETERMARITZBURG.

Dear Sirs,

Replying to your letter of the 1st inst., after careful inquiry from several of our friends here we have every confidence in recommending the firm of Harrison & Co. Ltd., Calne, Wilts, England.

A friend of ours, who has done business with this firm for a number of years, informs us that not only are their goods of a uniformly high standard of quality, but that the greatest care is given to the method of packing, thus ensuring delivery in good condition. This is a point which we feel sure you will appreciate.

Yours faithfully,

BELL & BRADLEY.

3.—*Inquiry re Prices, &c.*

J. Morris & Sons,
Provision Merchants.

Somers Avenue
Pietermaritzburg,
5th June, 19.....

Messrs. T. & C. Harrison & Co. Ltd.,
Calne, Wiltshire,
England.

Dear Sirs,

In response to an inquiry addressed to our friends, Messrs. Bell & Bradley, of Durban, your name has been given to us as that of a reliable firm shipping provisions and tinned goods to this country.

We shall be glad if you will forward us by first mail your lowest quotations and best terms, together with any particulars as to packing, etc., which you may deem necessary.

We have not hitherto imported direct, but have bought from importers at the coast. This arrangement, however, has not proved very satisfactory, and we are anxious to deal directly with the actual producers.

Your prompt reply will oblige.

Yours faithfully,

J. MORRIS & SONS.

4.—*Stating Terms and Conditions.*

T. & C. Harrison & Co. Ltd.
Bacon Curers.

Telegrams: "HARRISON, CALNE."

CALNE,
WILTSHIRE,
28th June, 19.....

Messrs. J. MORRIS & SONS,
SOMERS AVENUE,
PIETERMARITZBURG,
NATAL.

Dear Sirs,

We are in receipt of your esteemed favour of the 5th inst., and have pleasure in enclosing our Export Price List for bacon, tinned goods, etc., as desired.

The prices quoted are f.o.b. London, Liverpool, or any British port, and are subject to market fluctuations. We advise all bacon and hams being packed in canvas, salt, and cases, the cost price of which (6/- per cwt.) will be charged in addition to the price of the goods. The prices quoted for tinned goods cover charge for packing. Terms :—Cash against Bill of Lading or approved London trade reference.

We are also sending you under separate cover a pamphlet which will give you some idea of the universal demand for our bacon, hams, etc., which we ship to all parts of the world.

Trusting to receive your orders, which shall have our prompt and careful attention.

We are, dear Sirs,

Yours faithfully,

T. & C. HARRISON & CO. LTD.

5.—*Order.*

J. Morris & Sons,
Provision Merchants.

SOMERS AVENUE,
PIETERMARITZBURG,
NATAL,
30th July, 19.....

Messrs. T. & C. HARRISON & Co. LTD.,
CALNE, WILTSHIRE,
ENGLAND.

O/186.

Dear Sirs,

We have your favour of the 28th ult., with price list and pamphlet, for which we thank you. Will you please forward the goods specified below, strictly in accordance with the instructions given, and oblige,

Yours faithfully,
J. MORRIS & SONS.

5	Middles Branded Bacon	...	@	103/- per cwt.	f.o.b.
10	Bellies „ „	...	@	87/- „	„
50	Smoked Chaps	...	@	56/- „	„
100	Hams	...	@	112/- „	„
10	doz. Tins Sausages ...	...	@	10/- per doz.	„
10	„ Sliced Bacon	...	@	10/6 „	„
10	„ Sliced Ham ...	...	@	12/6 „	„

PACKING :—To be packed in cases. Bacon and hams to be packed in canvas and salt.

FORWARDING :—To be forwarded through Messrs. Dawson and Co., Shipping Agents, Southampton, to whom all necessary particulars must be sent. Our instructions are being sent to them direct.

PAYMENT :—Will be made by the Anglo-African Bank, London, on presentation of Demand Draft on us, with copy of invoice attached.

MARKS :—Cases to be numbered from 101 upwards, and to be marked

DURBAN
In Transit.

Invoice to be made out in triplicate, one copy to be attached to Draft, and two copies to be sent by Mail to us immediately on shipment of goods, each copy to be certified for Customs purposes. Insurance will be effected by us.

6.—*Instructions to Shipping Agents.*

J. Morris & Sons,
Provision Merchants.

Somers Avenue,
Pietermaritzburg,
30*th July*, 19.....

Messrs. Dawson & Co.,
Shipping Agents,
Southampton.

Dear Sirs,

We have placed an order for provisions with Messrs. T. & C. Harrison & Co. Ltd., Calne, Wiltshire, with instructions to forward as soon as ready to your order to St. Catherine's Dock, Southampton.

You will please forward if possible by the s.s. "Skipton Castle," which we believe is announced to sail on the 1st Sept.

We have instructed Messrs. Harrison & Co. to furnish you with necessary particulars as to value, measurements, etc. Insurance to be effected by you on our behalf for the gross amount of the invoice plus 10%. The goods are to be delivered f.o.b.; all other charges to be debited to our account.

Relying upon your usual care and promptitude and awaiting your advices.

We remain,
Yours faithfully,
J. MORRIS & SONS.

7.—*Invoice, with Certificate of Origin.*

Telegraphic Address:
"HARRISON, CALNE."

CALNE, WILTSHIRE,
26th August, 19.....

Messrs. J. MORRIS & SONS,
PIETERMARITZBURG.

Bought of T. & C. HARRISON & CO. Ltd.,

Bacon Curers.

Bankers: WILTSHIRE BANKING COMPANY LIMITED.

Consigned to Messrs. DAWSON BROTHERS, SOUTHAMPTON, for shipment by the s.s. "Skipton Castle," sailing on the *1st Sept.*

				c.	q.	lbs.		£	s.	d.
101/119	*5*	*Middles, Branded Bacon*	*No. 101*	*1*	*0*	*14*	*103/-*	*5*	*15*	*10*
	10	*Bellies do. do.*	*102*	*1*	*0*	*14*	*87/-*	*4*	*17*	*10*
M.	*60*	*Smoked Chaps*	*103*	*1*	*1*	*11*	*56/-*	*3*	*15*	*6*
	100	*Hams*	*104/111*	*8*	*3*	*14*	*112/-*	*49*	*14*	*0*
	10	*Doz. Tins Sausages*	*112/119*	*per d*		*oz.*	*10/-*	*5*	*0*	*0*
	10	" " *Sliced Bacon*			"		*10/6*	*5*	*5*	*0*
	10	" " *Sliced Ham*			"		*12/6*	*6*	*5*	*0*
DURBAN								*80*	*13*	*2*
In transit.		*Cost of packing Bacon, Hams, &c.,*		*6/-*	*per*	*c*	*wt.*	*3*	*14*	*10*
								£84	*8*	*0*

	Size. Inches.	Weight. c.	q.	lbs.		Size. Inches.	Weight. c.	q.	lbs.
No. 101 ...	30 × 17 × 16 ...	2	0	15	No. 111 ...	30 × 18 × 15 ...	2	1	14
" 102 ...	" ...	2	0	19	" 112 ...	" ...	2	1	16
" 103 ...	" ...	2	0	12	" 113 ...	" ...	2	0	27
" 104 ...	" ...	2	0	16	" 114 ...	" ...	2	1	15
" 105 ...	" ...	2	0	14	" 115 ...	" ...	2	1	12
" 106 ...	" ...	2	1	4	" 116 ...	" ...	2	1	19
" 107 ...	" ...	2	0	12	" 117 ...	" ...	2	1	16
" 108 ...	" ...	2	1	14	" 118 ...	" ...	2	1	26
" 109 ...	" ...	2	1	10	" 119 ...	" ...	2	1	22
" 110 ...	" ...	2	0	18					

I, *Thomas Harrison*, hereby certify that I am a Director of THOS. & CHAS. HARRISON & CO. Ltd., CALNE, WILTS., the exporters of the articles included in this invoice, and that I am duly authorised to make and sign this certificate on behalf of the said exporters, THOS. & CHAS. HARRISON & CO. Ltd. I have the means of knowing, and I do hereby certify that this invoice from the said THOS. & CHAS. HARRISON & CO. Ltd., of CALNE, WILTS, amounting to £ *84 8 0* is true and correct, that all the articles included in the said invoice are bona fide the produce and manufacture of Great Britain, and that the labour of such country has entered into the production of every article included in the said invoice to the extent in each article of not less than one fourth of the value of every such article in its present condition, ready for export to *Durban, Natal.*

Signed, THOS. & CHAS. HARRISON & CO. LTD.,

this *26th* day of *August* 19..... *Thomas Harrison*, Director.

CALNE, WILTS.

I

8.—*Shipping Advice.*

To Messrs. Dawson & Co.,
Shipping Agents,
Southampton.

26th August, 19.....

Weights and dimensions of nineteen cases of Provisions packed and marked as under, forwarded per G.W. Railway to your order at St. Catherine's Dock, Southampton, for shipment per s.s. "Skipton Castle" to Algoa Bay, for account and risk of Messrs. J. Morris & Sons, Pietermaritzburg, whose instructions you will please follow. Carriage and delivery free on board at our cost.

By T. & C. Harrison & Co. Ltd.,
Calne, Wilts.

Invoice value £84 8s.

No. of Case.		Dimensions.	Weight.	No. of Case.	Dimensions.	Weight.
	101	*30 × 17 × 16*	*2 0 15*	*111*	*36 × 18 × 15*	*2 1 14*
	102	,,	*2 0 19*	*112*	,,	*2 1 16*
M.	*103*	,,	*2 0 12*	*113*	,,	*2 0 27*
Durban,	*104*	,,	*2 0 16*	*114*	,,	*2 1 15*
In transit	*105*	,,	*2 0 14*	*115*	,,	*2 1 12*
	106	,,	*2 1 4*	*116*	,,	*2 1 19*
	107	,,	*2 0 12*	*117*	,,	*2 1 16*
	108	,,	*2 1 14*	*118*	,,	*2 1 26*
	109	,,	*2 1 10*	*119*	,,	*2 1 22*
	110	,,	*2 0 18*			

9.—*Advising Buyers of Shipment of Goods.*

T. & C. Harrison & Co. Ltd.,
Bacon Curers.

Telegrams: "HARRISON, CALNE."

CALNE,
WILTSHIRE,
26th August, 19.....

Messrs. JAMES MORRIS & SONS,
SOMERS AVENUE,
PIETERMARITZBURG,
NATAL.

Dear Sirs,

We have to acknowledge the receipt of your Order No. 186 dated 30th July, for which we are much obliged.

The goods have been forwarded by G.W. Railway to St. Catherine's Dock, Southampton, for shipment per s.s. "Skipton Castle" for Algoa Bay, through Messrs. Dawson & Co., whom we have furnished with all the necessary particulars as per your instructions.

We enclose two copies of invoice, for the amount of which, viz., £84 8s., we have drawn on you by our Demand Draft No. 382, which we propose to negotiate through the Anglo-African Bank, London, as directed.

We have given special attention to the packing, and trust the goods will reach you safely and in good order and condition. We recommend that the goods be allowed to remain in their original packages until required.

Awaiting your further esteemed orders, which shall at all times have our most careful attention,

We remain,

Yours faithfully,

T. & C. HARRISON & CO. LTD.

No. 382.

CALNE, WILTSHIRE,

£84 8s. 0d.

26th August, 19.....

On demand pay to the order of ourselves the sum of Eighty-four Pounds Eight Shillings, value against shipment of nineteen cases of Provisions 101/119

M.

per s.s. "Skipton Castle."

DURBAN.
In Transit.

1d.
Stamp.

Messrs. J. MORRIS & SONS,
JOHANNESBURG.

For T. & C. HARRISON & CO. LTD.,
C. HARRISON,
Director.

TRANSACTION No. 10.

Buyers : MESSRS. S. RATANAYAPTI & SONS, BANGKOK, SIAM.

Sellers : MESSRS. W. G. ISBISTER & CO., CARDIGAN LANE, LONDON, E.C.

SUMMARY.

The Buyers forward an order for paper, which is to be shipped as early as possible by steamer direct. The Sellers, who are paper merchants, and who also act as agents for certain paper mills, send on the order to Messrs. S. Dixon & Co. Ltd., but without giving the name of the customer. The goods are made ready for shipment and Messrs. Isbister advised of the fact. Instructions for shipment are then forwarded, and the Shipping Agents are communicated with as to shipment. Messrs. Dixon advise despatch of the goods and enclose their invoice. Insurance is effected against the Sellers' Open Policy, and as the price charged is f.o.b. the cost of insurance and freight is added to the export invoice. A draft at 90 d/s is drawn for the invoice amount, and negotiated, with documents attached, through the London branch of the Hong Kong and Bangkok Bank, who are directed to pay the proceeds to the account of the Sellers at their own bank. A letter advising shipment is sent to the buyers.

DOCUMENTS AND CORRESPONDENCE.

(1) Letter covering ; (2) Order ; (3) Order to manufacturers ; (4) Letter requesting forwarding instructions ; (5) Instructions for forwarding ; (6) Instructions to Shipping Agents ; (7) Manufacturers' Invoice ; (8) Letter from Shipping Agents advising shipment and enclosing (9) Freight Note ; (10) Particulars for B/L ; (11) Letter advising insurance against Open Policy ; (12) Export Invoice ; (13) Statement ; (14) Documentary Draft ; (15) Letter advising Buyers of shipment and draft ; (16) Letter covering document to bank.

1.—*Letter Covering Order.*

BANGKOK,
SIAM,
3rd September, 19.....

Messrs. W. G. ISBISTER & Co.,
CARDIGAN LANE,
LONDON, E.C.

Dear Sirs,

We beg to hand you herewith an order for Printing Paper, to which we shall be glad if you will give your immediate attention.

We trust there will be no delay in delivery, as this might cause us serious inconvenience, owing to the fact that our stock of this particular grade of paper has run somewhat low.

Awaiting your advice.

Yours faithfully,

S. RATANAYAPTI & SONS.

2.—*Order.*

Order 285.

S. Ratanayapti & Sons,
Merchants.

BANGKOK,
SIAM,
3rd September, 19.....

Messrs. W. G. ISBISTER & Co.,
CARDIGAN LANE,
LONDON, E.C.

Dear Sirs,

Please forward as directed the goods indicated below, drawing on us as usual by a Bill of Exchange at 90 days' sight.

Yours faithfully

S. RATANAYAPTI & SONS

120 reams White Printing Paper No. 2122,
14 x 23. 18 lbs.

500 sheets.

Pack in bales of about 5 cwt. each.

Ship as soon as possible.

Forward by steamer from Liverpool.

3.—*Order to Manufacturers.*

Order No. 8162.

29th September, 19.....

From
W. G. ISBISTER & CO
Cardigan Lane,
LONDON, E.C.

To
Messrs. S. Dixon & Co. Ltd.,
Hapstey Paper Mills,
Berkhampstead,
Herts.

Please supply the undermentioned for export. It is absolutely necessary that the goods supplied should conform to the particulars stated, if the order is accepted. Reams to be tied or sealed, and to have covered ends. To be carefully packed for export in bales. The contents, measurements, and net and gross weights of each package to be stated. Packages to be marked and numbered as per shipping instructions which are to follow.

Reams : 120.

Description : White Printing.

Size : 14 × 23.

Weight : 18 lbs.

Sheets : 500.

How Packed : Flat.

Price : 1½d.

NOTE.—Four sample sheets of each line must be sent when applying for instructions.

W. G. ISBISTER & CO.

4.—*Asking for Forwarding Instructions.*

HAPSTEY PAPER MILLS,
BERKHAMPSTEAD,
HERTS,
5th October, 19.....

Messrs. W. G. ISBISTER & Co.,
CARDIGAN LANE,
LONDON, E.C.

Dear Sirs,

O/8162.

We beg to inform you that the goods comprising this order are now ready for shipment, and we shall be glad to be favoured with your instructions.

Yours faithfully,

for S. DIXON & CO. LTD.

R. SLATER.

5.—*Instructions for forwarding.*

Memorandum.

6th October, 19.....

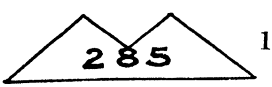
From
W. G. ISBISTER & CO.,
CARDIGAN LANE,
LONDON, E.C.

To
Messrs. S. Dickson & Co. Ltd.,
Hapstey Paper Mills,
Berkhampstead, Herts.

Order No. 8162.

Please note that these goods are to be packed for exportation in bales of about 5 cwts. each, marked and numbered as at foot, and forwarded to the order of Messrs. Beck & Nixon, of Dock Street, Liverpool, for shipment, on our account.

Do not fail to state on the invoice the actual measurements, net weight, gross weight, and contents of each package. Also send these particulars, with value, to the above-named firm, for Customs purposes.



1/4

BANGKOK.

6.—*Instructions to Shipping Agents.*

W. G. Isbister & Co.

Established 1812.

CARDIGAN LANE,
LONDON, E.C.,
6th October, 19.....

To Messrs. BECK & NIXON,
DOCK STREET,
LIVERPOOL.

Dear Sirs,

We have this day instructed Messrs. S. Dixon & Co. Ltd., of Berkhampstead, to forward to you on our account the undermentioned goods. F.o.b. charges to be paid by them.

Please ship same at lowest rate of freight per first steamer for Bangkok. Three Bills of Lading to be made out in the name of ourselves as shippers, and consigned to "Shipper's order." Freight payable here. We attend to insurance, so please inform us of the name of the vessel and date of sailing at once.

Yours faithfully,

W. G. ISBISTER & CO.

4 Bales Paper for Bangkok

Marked

1/4

Bangkok.

7.—*Manufacturers' Invoice.*

HAPSTEY PAPER MILLS,
BERKHAMPSTEAD,
7th October, 19.....

Messrs. W. G. Isbister & Co., London.

Bought of S. DIXON & CO. LTD.

O/8162

	120	*reams White Printing No. 2122*					
	1/4	*14 × 23.* *18 lbs.* *500 Sheets.* *f.o.b.*	1⅛d.	£*10*	*2*	*6*
285		*Forwarded to Beck & Nixon, L'pool, for shipment.*				
Bangkok.						

Nos.	*Reams.*	*Gross.*	*Net.*	*Measurements.*
1	*30*	*606 lbs.*	*568 lbs.*	*29″ × 24″ × 28″*
2	*30*	*600* ,,	*562* ,,	,,
3	*30*	*602* ,,	*564* ,,	,,
4	*30*	*600* ,,	*562* ,,	,,

8.—*From Shipping Agents.*

Beck & Nixon,
Shipping and Forwarding Agents.

Telephone 1909.
Telegraphic Address:
"NICOTINE, LIVERPOOL."

DOCK STREET,
LIVERPOOL,
10*th October*, 19.....

Messrs. W. G. ISBISTER & Co.,
LONDON.

Dear Sirs,

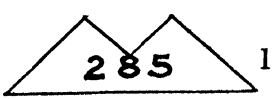
We have this day shipped according to your instructions four cases marked and numbered as below, per steamer "Simla," and now beg to enclose three Bills of Lading, together with note of our charges.

The vessel is due to sail on Saturday.

Yours faithfully,

BECK & NIXON.

4 Bales Paper



BANGKOK.

9.—*Freight Note.*

Telegraphic Address:
"NICOTINE, LIVERPOOL."
Telephone 1909.

DOCK STREET,
LIVERPOOL,
10*th October*, 19.....

Messrs. W. G. Isbister & Co.,
London.

Dr. to BECK & NIXON,

Forwarding Agents.

		£	s.	d.
Freight on 4 Cases Paper per				
s.s. "Simla" as				
per Bs/L		*2*	*3*	*4*
Bs/L			*2*	*6*
	£	*2*	*5*	*10*

NOTE.—Other charges to S. Dixon & Co. Ltd., who are responsible for placing the goods F.o.b.

10.—*Bill of Lading (Particulars).*

Str : "Simla."

Captain : Kenyon.

From Liverpool to Bangkok.

4 Bales Paper.

Freight on 45 feet @ 35/- per ton and Primage 10%.

To Order.

Three Bills affirmed.

Dated : 10th October, 19.....

11.—*Declaring Shipment for Insurance*

W. G. Isbister & Co.

Established 1812.

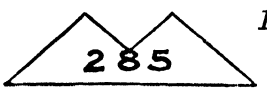
CARDIGAN LANE,
LONDON, E.C.
11th October, 19.....

THE MANAGER,
THE MERCANTILE MARINE INSURANCE CO.,
THREADNEEDLE STREET,
LONDON.

Dear Sir,

Please note that the following will attach to our Open Policy No. A.C. 19,026, namely :—

4 Bales Merchandise



Bangkok. Value £25.

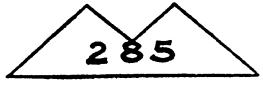
London to Bangkok
per Steamer "Simla"
sailing on the 14th inst.

Yours faithfully,

W. G. ISBISTER & CO.

Invoice of *Four bales paper* shipped at *Liverpool* by the UNDERSIGNED, per Steamer *"Simla"* for *Bangkok* by order and for account and risk of *Messrs. Ratanayapti & Sons, Bangkok, Siam.*

Insurance *is* effected here. Order No. *225.*



			£	s.	d.	£	s.	d.
4	*bales containing*							
120	*reams White Printing Paper*							
	14 × 23. 18 lbs. 500's flat. No. 2122.							
1/4	*= 2160 lbs.* *per lb.*	$1\frac{7}{8}$d.				*16*	*17*	*6*
	Freight on 45' 0"	*35/–*	*1*	*19*	*4*			
	Primage	*10%*		*4*				
	Bills of Lading			*2*	*6*			
	Insurance on £25	*10/–%*		*2*	*6*			
	Stamp and Fee				*6*			
	Bill Stamp				*6*	*2*	*9*	*4*
	E. & O.E.				£	*19*	*6*	*10*
	W. G. Isbister & Co., London, 12th October, 19.....							

13.—*Statement.*

London, *12th October,* 19

Messrs. S. Ratanayapti & Sons,

Bangkok, Siam.

Dr. to W. G. ISBISTER & CO.,

Paper Manufacturers, Mill Agents, &c.

					£	s.	d.
	To Goods				*19*	*6*	*10*
	Bank Charges					*2*	*0*
				£	*19*	*8*	*10*
Hong Kong & Bangkok Bank at		*90*	*d/s.*				

No. 8269

£ 19 . 8 . 10 — *12th October,* 19.....

Ninety days after sight of this our FIRST of Exchange (Second and Third of same tenor and date unpaid) pay to the order of the *Hong Kong and Bangkok Bank*

STAMP 3d.

Nineteen Pounds, Eight Shillings, and Ten Pence. sterling, payable at the Bank's drawing rate for demand drafts on London, with interest at 5 per cent. per annum added thereto from date hereof to approximate due date of arrival of the remittance in London, value received against *4 bales Merchandise* Documents attached to be surrendered against payment.

To
Messrs. S. Ratanayapti & Sons,
Bangkok, Siam.

W. G. Isbister & Co.

15.—*To Buyers, Advising Shipment, &c.*

W. G. Isbister & Co.

Established 1812.

CARDIGAN LANE,
LONDON, E.C.,
12th October, 19.....

Messrs. S. RATANAYAPTI & SONS,
BANGKOK, SIAM.

Dear Sirs,

Acknowledging the receipt of your esteemed favour of the 3rd ultimo, we now beg to advise shipment of the goods ordered, which have been despatched by s.s. "Simla," which is due to sail from Liverpool on the 14th inst.

Herewith we enclose copy of invoice, for the amount of which, together with bank charges, we have, as usual, drawn on you at 90 days' sight, and negotiated the draft, with documents attached, through the Hong Kong and Bangkok Bank, the documents to be given up on payment.

Relying upon you to honour the draft on presentation, and awaiting your further commands.

We remain,

Yours faithfully,

W. G. ISBISTER & CO.

1 Enclosure.

16.—*To Bank, Enclosing Document.*

W. G. Isbister & Co.

Established 1812.

CARDIGAN LANE,
LONDON, E.C.
12*th October*, 19.....

THE MANAGER,
HONG KONG AND BANGKOK BANK,
LONDON.

Dear Sir,

Herewith please find draft for £19 8s. 10d., drawn at 90 days' sight, with documents, on Messrs. S. Ratanayapti and Sons, Bangkok, Siam, which kindly negotiate, handing net proceeds to the London and Westminster Bank, Cheapside, for our account.

Documents to be given up on payment.

Yours faithfully,

W. G. ISBISTER & CO.

TRANSACTION No. 11.

Buyers : MESSRS. G. HILL & SONS, MARITZBURG, NATAL.

Buying Agents : MESSRS. PAUL RAYNER & CO. LTD., 67, DUKE ROAD, LONDON, E.C.

Manufacturers : THE METROPOLITAN EMERY CO., 266, HATTON GARDEN, LONDON, E.C.

Manufacturers : FREDERICK GEE & CO., PEEL ROAD WORKS, BIRMINGHAM.

SUMMARY.

A firm in South Africa write their London agents and request them to purchase and ship, on their behalf, goods from two manufacturers. The London merchants despatch orders for the goods to a London and a Birmingham firm respectively. The goods are sent direct to Forwarding Agents, who effect shipment. The manufacturers each supply at least two copies of their invoices, which are certified as required for Customs purposes. These are sent by mail, together with the freight account and statement, to the Buyers, the account being closed by the remittance of a bankers' draft on London.

DOCUMENTS AND CORRESPONDENCE.

(1) Letter ordering goods ; (2) Order to London firm ; (3) Letter acknowledging receipt ; (4) Invoice ; (5) Letter to Shipping Agents ; (6) Order to Birmingham firm ; (7) Postcard acknowledging receipt ; (8) Letter asking for forwarding instructions ; (9) Forwarding instructions ; (10) Delivery Book ; (11) Shipping Advice Note ; (12) Invoice ; (13) Certificate of Origin ; (14) Letter with shipping instructions ; (15 Freight Note ; (16) Statement ; (17) Draft.

1.—*Order for Goods.*

G. Hill & Sons,
General Merchants.

MARITZBURG,
NATAL,
1*st November*, 19.....

Messrs. PAUL RAYNER & Co. LTD.,
67, DUKE ROAD,
LONDON, E.C.

Dear Sirs,

Please purchase and ship on our account, per first direct steamer to Port Natal, the goods enumerated below, and oblige,

Yours faithfully,
G. HILL & SONS.

5 gross Cash Bowls, 14″, No. 956.
4 Best Quality Emery Wheels, 16″ × 1½″ × 1¼″.
4 ,, ,, 14″ × 2″ × 1¼″.
3 ,, ,, Bevelled Edges, 12″ × ½″ × ⅞″.
3 ,, ,, ,, 12″ × ⅝″ × ⅞″

PACK in Wood Cases.

DELIVERY as early as possible.

MARKS AND NOS. Usual mark. Nos. 613 onwards.

INSURANCE to be effected by you, F.P.A.

REIMBURSEMENT by Bankers' Draft on London, remitted on receipt of goods.

BILLS OF LADING to be made out to order.

2.—*Order.*

Telegraphic Address:
"RAYCO, LONDON."

Telephone No. 8006, HOP.

PAUL RAYNER & CO. LTD.,
MERCHANTS,

67, DUKE ROAD,
LONDON, E.C.,
30th November, 19.....

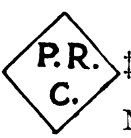
All orders must be initialled by one of the Directors.
No goods received without invoice, on which must be stated the number of the order.
Order No. 822.

THE METROPOLITAN EMERY CO.,
266, HATTON GARDEN,
LONDON, E.C.

4 Best Quality "Atlanta" Emery Wheels.
16″ × 1½″ × 1¼″. 11 GG/2 and 11 G (2 each).
4 Best Quality "Atlanta" Emery Wheels.
14″ × 2″ × 1¼″. 1 N. 11 G (2 each).
3 Best Quality "Atlanta" Emery Wheels.
12″ × ½″ × ⅞″. Bevelled edges. 11 GG/9
3 Best Quality "Atlanta" Emery Wheels.
12″ × ⅝″ × ⅞″. 11 K. Bevelled edges.

PACK in Wood Case.

DELIVERY :—Wanted by December 6th at latest.

MARKS AND NOS. :—Mark 

‡‡ 61
NATAL

FORWARD to West India Import Dock, for shipment per s.s. "Inyana," o/o Messrs. B. Kenneth & Sons, 99, East India Avenue, E.C.

Three copies of invoice required, with all discounts deducted and duly certified for South African Customs.

PAUL RAYNER & CO. LTD.,
W. RAYNER,
Director.

3.—*Acknowledging receipt of Order.*

Telegraphic Address:
"EMERITUS, LONDON."

Telephone 0890 Central.

266, HATTON GARDEN,
LONDON, E.C.,
1*st December*, 19.....

Messrs. PAUL RAYNER & CO. LTD.,
67, DUKE ROAD,
LONDON, E.C.

Dear Sirs,

We beg to acknowledge with thanks the receipt of your order No. 822, which is having attention.

Yours faithfully,

p.p. THE METROPOLITAN EMERY CO.,
SAMUEL REYNARD,
Secretary.

4.—*Invoice.*

Telegraphic Address:
"EMERITUS, LONDON."

Telephone: 0890 Central.

266, HATTON GARDEN, LONDON, E.C.
5th December, 19.....
Works: Vintage Street, Clerkenwell.

Messrs. Paul Rayner & Co. Ltd.,
67, Duke Road, E.C.

Bought of THE METROPOLITAN EMERY CO.,

Manufacturers of High-class Emery, Glass Papers and Cloths.

ORDER NO. 822. FORWARDED PER *Delivered f.o.b. London.* TERMS *2½% prompt Cash.*

				£	s.	d.	£	s.	d.
P.R. C.	1	*Case containing*							
	4	*Best Quality "Atlanta" Emery Wheels*							
		16" × 1½" × 1¼" 11 GG/2 and 11 G (2 each)	*38/–*	*7*	*12*	*0*			
	4	*Ditto ditto*							
		14" × 2" × 1¼", 1 N, 11 G (2 each)	*41/–*	*8*	*4*	*0*			
Natal	3	*Ditto ditto*							
‡‡ *615*		*12" × ½" × ⅞", Bevelled Edges, 11 GG/4*	*8/–*	*1*	*4*	*0*			
	3	*Ditto ditto*							
		12" × ⅝" × ⅞", 11 K, Bevelled Edges	*9/6*	*1*	*8*	*6*			
				18	*8*	*6*			
		Export Case			*3*	*6*			
							18	*12*	*0*
		Discount 2½%						*9*	*3*
		c. qrs. lbs.							
Gross Weights		*3 2 7*					£ *18*	*2*	*9*
Net Weights		*2 2 14*							
Measurements		*18" × 18" × 22"*							
		Cheques to be crossed National Provincial Bank.							

5.—Advising Forwarding of Goods.

Telegraphic Address:
"EMERITUS, LONDON."
Telephone 0890 Central.

266, HATTON GARDEN,
LONDON, E.C.,
5th December, 19.....

Messrs. B. KENNETH & SONS,
99, EAST INDIA AVENUE, E.C.

Dear Sirs,

At the request of Messrs. Paul Rayner & Co. Ltd., 67, Duke Road, London, E.C., we have this day delivered to your order at the West India Import Dock, for shipment per s.s. "Inyana"—

1 Case Emery Wheels.

Marked

‡‡ 615.
NATAL.

Value, £18 2s. 9d.

	Cwts.	qrs.	lbs.
Gross Weight,	3	2	7.
Net ,,	2	2	14.

Measurement, 18″ × 18″ × 22″.

Yours faithfully,

For THE METROPOLITAN EMERY CO.,

SAMUEL REYNARD,
Secretary.

6.—*Order.*

Telegraphic Address:
"RAYCO, LONDON."

Telephone: No. 8006, HOP.

PAUL RAYNER & CO. LTD.,
MERCHANTS,

67, DUKE ROAD,
LONDON, E.C.,
30th November, 19.....

All orders must be initialled by one of the Directors.

No goods received without invoice, on which must be stated the number of the order.

Order No. 821.

Messrs. FREDERICK GEE & Co.,
PEEL ROAD WORKS,
BIRMINGHAM.

5 gross Plain Tin Cash Bowls, 956, 14 inch, at 38/- per gross.
F.o.b. London.
Cases free.
5% Cash monthly.

PACK in 2 cases, each containing 2½ gross.

DELIVERY wanted by December 6th at latest.

Apply for marks and instructions when ready.

Three copies of invoice required with all discounts deducted, and duly certified for South African Customs.

PAUL RAYNER & CO. LTD.,
W. RAYNER,
Director.

7.—Acknowledging receipt of Order.

Frederick Gee & Co. PEEL ROAD WORKS,
BIRMINGHAM.
1st December, 19.....

Dear Sirs,

We are in receipt of your order, No. 821, for which we are obliged. We expect the goods to be ready for delivery by the date mentioned.

Yours faithfully,

FREDERICK GEE & CO.

Messrs. PAUL RAYNER & CO. LTD.

8.—*Requesting Forwarding Instructions.*

Frederick Gee & Co.

Telegraphic Address :
"IMPERIOUS, BIRMINGHAM."

PEEL ROAD WORKS,
BIRMINGHAM
4th December, 19.....

Messrs. PAUL RAYNER & CO. LTD.,

65, DUKE ROAD,

LONDON, E.C.

Dear Sirs,

We beg to advise you that your esteemed order, No. 821 (30th November), is now ready, packed in two cases.

Kindly hand us marks and forwarding instructions at your earliest convenience, and oblige,

Yours faithfully,

FREDERICK GEE & CO.

9.—*Shipping Instructions.*

Telegraphic Address:
"RAYCO, LONDON."

Telephone No. 8006, HOP.

PAUL RAYNER & CO. LTD.,

MERCHANTS

To
Messrs. Frederick Gee & Co.,
Peel Road Works,
Birmingham.

67, DUKE ROAD,
LONDON, E.C.,
5th December, 19.....

Replying to yours of *4th inst.*

Please forward the undermentioned packages, at once—To s.s. "Inyana," West India Import Dock, London, o/o Messrs. B. Kenneth & Sons, 99, East India Avenue, E.C.

Order No.	Marks	Numbers.	Packages.
821	P.R. C. ‡‡ NATAL. ‡‡ 613/4.	‡‡ 613/614.	2 Cases (Cash Bowls).

State at foot of invoice cost of carriage to London.

Three certified invoices required, with all discounts deducted.

Gross weight and measurements to be marked on every package and stated on invoices.

10.—*Delivery Book.*

PEEL ROAD WORKS,
BIRMINGHAM,
5th December, 19.....

The London & North Western Railway Co.

PLEASE RECEIVE IN GOOD ORDER AND CONDITION :—

2 Cases Hardware

Marked P.R. C. ‡‡ *613/4.*

NATAL.

Forward at once to West India Import Docks, London, for s.s. "Inyana," o/o Messrs. B. Kenneth & Sons, 99, East India Avenue, E.C., on account of Messrs. Paul Rayner & Co. Ltd., 67, Duke Road, London, E.C.

Carriage Paid by us.

11.—*Shipping Advice Note.*

PEEL ROAD WORKS,
BIRMINGHAM,
5th December, 19.....

Messrs. B. KENNETH & SONS,
99, EAST INDIA AVENUE,
LONDON, E.C.

Gentlemen,

We have sent off the following goods per L. & N.W. Rly. *Carriage* Paid *which please ship as directed below.*

Yours truly,
FREDERICK GEE & CO.

Addressed to West India Import Docks.

Please Insure for £.. . .....and charge to . . . . . Shipping Expenses to be charged to .... .and Freight to . . . .

MARKS.	NUMBERS.	Description of Packages.	CONTENTS.	VALUE.	NET WEIGHT.	GROSS WEIGHT.	CONSIGN TO
P.R. C. NATAL.	††613/4	*2 Cases*	*Hardware*	£9 0 6	*Each Case* c. q. l. 3 2 14	*Each Case* c. q. l. 4 0 14	*Apply to Messrs. Paul Rayner & Co. Ltd., 67, Duke Road, E.C., for all particulars re shipment of this consignment.*

FULL PARTICULARS AS INDICATED ABOVE SHOULD BE GIVEN; THE EXACT DETAILS BEING REQUIRED BY THE CUSTOMS AUTHORITIES.

12.—INVOICE.

Telegraphic Address:
"IMPERIOUS, BIRMINGHAM."

Telephone: 2229 Avenue.

PEEL ROAD WORKS, BIRMINGHAM,

5th December, 19.....

Messrs. *Paul Rayner & Co.*

Bought of FREDERICK GEE & CO.,

Tin Plate Workers, &c.

ERRORS MUST BE ADVISED BY RETURN OR NO ALLOWANCE WILL BE MADE.

			£	s.	d.
o/ 821	*5 gross Cash Bowls, 956, 14″*	*38/–*	*9*	*10*	*0*
	Net				
	2 Cases, paper lined, free. Each 2½ gross				
	5% Discount			*9*	*6*
		£	*9*	*0*	*6*
	l. w. d.				
	Measurement of each case, 32½ × 17½ × 29½				
	c. q. lbs.				
	Net of each 3 2 14				
	Gross ,, 4 0 14				
	Marks P.R. C.				
	NATAL ‡‡ *613/4*				

Carriage paid to West India Import Dock, London, for shipment per s.s. "Inyana," o/o Messrs. B. Kenneth & Sons.

13.—*Certificate of Origin.*

(Printed on back of Invoice.)

I, *Peter Parkes,* hereby certify that I am *Secretary* of *Frederick Gee & Co., Peel Road Works, Birmingham,* the manufacturers of the articles included in this Invoice, and that I am duly authorised to make and sign this certificate on behalf of the said manufacturers.

I have the means of knowing and I do hereby certify that this Invoice from the said *Frederick Gee & Co.* to *Messrs. Paul Rayner & Co. Ltd.,* amounting to *Nine Pounds and Sixpence* is true and correct, and that all the articles included in the said Invoice are *bona-fide* the manufacture of the United Kingdom, and that a substantial portion of the labour of that country has entered into the production of every manufactured article included in the said Invoice, to the extent in each article of not less than one-fourth of the value of every such article in its present condition ready for export to *South Africa.*

PETER PARKES,
Secretary.

Birmingham, 5th December, 19.....

14.—Shipping Instructions.

Paul Rayner & Co. Ltd.,
Merchants.

Telephone : No. 8006, Hop.

Telegraphic Address :
"Rayco, London."

67, Duke Road,
London, E.C.

Messrs. B. Kenneth & Sons,
99, East India Avenue, E.C.

Dear Sirs,

Please note that the following packages are awaiting your order at the West India Import Dock for shipment per s.s. "Inyana" for Natal. Be good enough to effect shipment, insuring for the sum of £35, F.P.A., and taking out three Bills of Lading to order. All charges to be debited to us.

Yours faithfully,

PAUL RAYNER & CO. LTD.,
Per B. TIMMS.

2 Cases Hardware, each measuring $32\frac{1}{2}'' \times 17\frac{1}{2}'' \times 29\frac{1}{2}''$.
1 Case Emery Wheels, measuring $18'' \times 18'' \times 22''$.

Marks

‡‡ 613-4-5.
NATAL.

15.—*Freight Account.*

Telegrams:
"MARINERS, LONDON."

99, EAST INDIA AVENUE,
LONDON, E.C.

Messrs. PAUL RAYNER & CO. LTD.,
67, DUKE ROAD, E.C.

Dr. to B. KENNETH & SONS,
Shipping and Forwarding Agents.

For Freight and Charges per s.s. "Inyana" for Natal.

		£	s.	d.	£	s.	d.
Freight on P.R. C. *613-4-5* ‡‡ *Natal*							
2 Cases Hardware, measuring 19′ 5″ @ 35/- ...			*17*	*0*			
1 Case Emery Wheels, measuring 6′ 2″ @ 37/6			*5*	*9*			
	£	*1*	*2*	*9*			
Primage 10% ...			*2*	*3*			
					1	*5*	*0*
Dock Dues, &c.			*6*	*0*			
Bills of Lading			*2*	*0*			
Insurance on £35 @ 6/- % and Stp.			*2*	*4*			
						10	*4*
				£	*1*	*15*	*4*

16.—*Statement.*

67, DUKE ROAD,
LONDON, E.C.

Messrs. G. Hill & Sons,
Maritzburg, Natal.

Dr. to PAUL RAYNER & CO. Ltd.,

General Merchants.

		£	s.	d.	£	s.	d.
To Goods as per Invoices attached :—							
Metropolitan Emery Co.		*18*	*2*	*9*			
F. Gee & Co.		*9*	*0*	*6*			
					27	*3*	*3*
To Freight, Insurance, &c.		*1*	*15*	*4*			
Postages and Petty exs.			*2*	*0*			
					1	*17*	*4*
					29	*0*	*7*
Commission, 2½%						*14*	*6*
				£	*29*	*15*	*1*

17.—*Draft.*

THE UNITED BANK OF AFRICA,

£ 29 . 16 . 1

MARITZBURG,

19.....

On Demand Pay this First of Exchange (Second of the same tenor and date not paid) to the order of Messrs. G. Hill & Sons, Twenty-nine Pounds Sixteen Shillings and One Penny for value received.

STAMP
1d.

To the
UNITED BANK OF AFRICA,
CANNON STREET,
LONDON, E.C.

For the
UNITED BANK OF AFRICA,
ROBERT FOSTER, *Manager.*
A. J. BROMWICH, *Accountant.*

TRANSACTION No. 12.

Buyers : MESSRS. LEVY & LEVY FILS, BRUSSELS.

Sellers : MESSRS. SMITH, JONES & SMITH, MERCHANTS, PARK LANE, LEEDS.

SUMMARY.

A firm in Brussels write to merchants in Leeds asking for samples of cloth ("Slaterline") together with prices. Before the merchants are in a position to quote it is necessary for them to communicate with the manufacturers in Manchester, and also to secure a price for dyeing the goods. This having been done, samples are sent, and prices quoted loco Leeds. An order is placed for 500 pieces, which is acknowledged by the Sellers by means of a "Copy Order." The goods when delivered by the manufacturers are handed to the dyers. When ready for forwarding they are packed in five trusses, and forwarded through firms of Shipping Agents in Grimsby and Brussels respectively. The invoice is transmitted by mail, and the account closed by a bankers' draft (or cheque) on London.

DOCUMENTS AND CORRESPONDENCE.

(1) Inquiry from abroad ; (2) Letter from merchants to manufacturers ; (3) Manufacturers' reply ; (4) Letter to dyers requesting quotation ; (5) Quotation sent ; (6) Merchants' letter to buyers ; (7) Form of Quotation ; (8) Letter accompanying order ; (9) Order Form ; (10) Letter acknowledging receipt of order ; (11) "Copy Order" ; (12) Order to manufacturers ; (13) "Copy Order" from manufacturers ; (14) Manufacturers' Invoice ; (15) Order to dyers ; (16) Dyers' Invoice ; (17) Railway Consignment Note ; (18) Shipping Advice Note ; (19) Foreign Shipping Advice Note ; (20) Notification of shipment ; (21) Loco Invoice ; (22) Bankers' Draft.

1.—*Inquiry from Abroad.*

BRUSSELS,

1*st January*, 19.....

Messrs. SMITH, JONES & SMITH,

MERCHANTS,

LEEDS.

Dear Sirs,

Please favour us by return with patterns of your 36″ Slaterline, quality 4321, together with your lowest prices, for not less than 500 pieces.

What would be the earliest date on which you could deliver, in case an order was placed with you in a week's time ?

Yours faithfully,

LEVY & LEVY FILS.

2.—*Letter from Merchant to Manufacturer.*

245, PARK LANE,

LEEDS,

3rd January, 19.....

Messrs. JOHNSTON, WRIGHT & JOHNSTON,

MANUFACTURERS,

MANCHESTER.

Dear Sirs,

We have just received an inquiry for 500 pieces of your quality 4321 Slaterline in 40″, and shall be glad if you will let us know by return your lowest price and the earliest date at which you can deliver.

Yours faithfully,

SMITH, JONES & SMITH.

3.—*Manufacturers' Reply.*

PENFIELD ROAD,
MANCHESTER,
4th January, 19.....

Messrs. SMITH, JONES & SMITH,
245, PARK LANE,
LEEDS.

Dear Sirs,

We thank you for your inquiry to hand this morning for 500 pcs. quality 4321 Slaterline, in 40″.

Our lowest price is 40/- per piece, and we could guarantee delivery in six weeks from date of order.

Yours faithfully,

JOHNSTON, WRIGHT & JOHNSTON.

4.—*Letter to Dyers, Requesting Quotation.*

245, Park Lane,
Leeds,
3rd January, 19.....

Messrs. White, Shipman & Brown,
Central Dyeworks,
Leeds.

Dear Sirs,

Kindly let us know, by return, your dyeing price for Slaterline in blue black, 40″ grey, to finish 36″ dyed, length 35 to 40 yds.

Yours faithfully,

SMITH, JONES & SMITH.

5.—Dyers' Quotation.

CENTRAL DYEWORKS,

LEEDS,

4th January, 19.....

Messrs. SMITH, JONES & SMITH,

245, PARK LANE,

LEEDS.

Dear Sirs,

Replying to your favour to hand we beg to say that our price for dyeing Slaterlines, 40″ grey, to finish 36″ dyed, 35 to 40 yards, is 5s. per piece.

Trusting to receive your order, and assuring you of our most careful attention to your instructions.

We remain,

Yours faithfully,

WHITE, SHIPMAN & BROWN.

6.—*Merchants' Quotation.*

245, PARK LANE,

LEEDS,

4th January, 19.....

Messrs. LEVY & LEVY FILS,

BRUSSELS.

Dear Sirs,

We beg to acknowledge the receipt of your esteemed inquiry for Slaterlines, and have pleasure in sending you patterns, together with our lowest quotations, as desired.

Hoping to receive your orders in due course, and assuring you at all times of our desire to serve you.

We remain,

Yours faithfully,

SMITH, JONES & SMITH

7.—*Quotation.*

245, PARK LANE,
LEEDS,
4th January, 19.....

From SMITH, JONES & SMITH.

To Messrs. Levy & Levy fils,
Brussels.

Width.	Description.	Quality.	Length.	Price.	Delivery.
36″	*Slaterline*	*4321*	*35/40 yds.*	*1/3 per yd.*	*500 pcs.*
					in 12 to 15
					weeks
Terms :	*Loco. Leeds.*	*30 days 2½%*	*discount.*		

8.—*Letter Accompanying Order.*

BRUSSELS,
6th January, 19.....

Messrs. SMITH, JONES & SMITH,
245, PARK LANE,
LEEDS.

Dear Sirs,

We are in receipt of your letter of the 4th instant, with patterns and quotation of your Slaterline, quality 4321.

Enclosed please find our Order Form for 500 pieces at 1s. 3d. per yard. We trust you will be able to deliver not later than the end of April.

Yours faithfully,

LEVY & LEVY FILS.

9.—*Order.*

6th January, 19.....

Order from LEVY & LEVY FILS.

To Messrs. Smith, Jones & Smith,
Leeds.

DELIVERY :—15 weeks.
FORWARDING INSTRUCTIONS :—Through J. Sutcliffe & Son, Grimsby, and J. Tahon, Brussels.
INSURANCE :—Will be effected by us.
PACKING AND MAKING-UP :—Rolled on boards, wrapped in yellow paper, packed in trusses.
TERMS :—30 days, 2½% discount. Loco., Leeds.

Pieces.	Description.	Quality.	Width.	Length.	Price.	Shade.
500	*Slaterline*	*4321*	*36″*	*35/40 yds.*	*1s. 3d.*	*Blue/Black*

10.—*Letter acknowledging Receipt of Order.*

245, PARK LANE,

LEEDS, *8th January*, 19.....

Messrs LEVY & LEVY FILS,

BRUSSELS.

Dear Sirs,

We are in receipt of your favour of the 6th inst., for which please accept our best thanks.

Herewith we have the pleasure to enclose copy order, and remain,

Yours faithfully,

SMITH, JONES & SMITH.

11.—*Copy Order.*

245, PARK LANE,
LEEDS,
8th January, 19.....

COPY OF ORDER

Transmitted by Messrs. Levy & Levy fils, Brussels.

To SMITH, JONES & SMITH, LEEDS.

Pieces.	Description.	Quality.	Width.	Length.	Price.	Delivery.
500	*Slaterline*	*4321*	*36″*	*35/40 yds.*	*1/3*	*Del'y in 15 weeks*
		Shade	*Blue/Black.*			

12.—*Order from Merchants to Manufacturers.*

PARK LANE,
LEEDS,
8th January, 19.....

ORDER FROM

SMITH, JONES & SMITH.

To Messrs. Johnston, Wright & Johnston,
Manufacturers,
Manchester.

Pieces.	Description.	Quality.	Width.	Length.	Price.	Delivery.
500	*Slaterline*	*4321*	*40″*	*35/40 yds.*	*40/–*	*6 weeks*
Terms :	*Free Leeds.*	*Prompt Cash 3¾% discount.*				

13.—*Copy Order from Manufacturers.*

PENFIELD ROAD,
MANCHESTER,
9th January, 19.....

COPY of ORDER placed with

JOHNSTON, WRIGHT & JOHNSTON,

MANUFACTURERS.

By Messrs. Smith, Jones & Smith,
Leeds.

Order No. 22. Terms: Free Leeds. Prompt Cash 3¾% dis.

Pieces.	Description.	Quality.	Width	Length.	Price.	Delivery.
500	*Slaterline*	*4321*	*40″*	*35/40 yds.*	*40/–*	*Six weeks*

14.—*Manufacturers' Invoice.*

MANCHESTER,

2nd April, 19.....

Messrs. Smith, Jones & Smith, Leeds.

Bought of JOHNSTON, WRIGHT & JOHNSTON,

Manufacturers, &c.

Forwarded this day per G.N.R. Carriage Paid to your address.

			£	s.	d.
	500	*40" Slaterline 4321 Black at 40/- per pc.*			
	pcs.	*35/40 yds.*	*1000*	*0*	*0*
		Discount 3¾%	*37*	*10*	*0*
			£962	*10*	*0*
		Prompt Cash net.			

15.—*Order to Dyers.*

245, PARK LANE,

LEEDS,

3rd April, 19.....

From Smith, Jones & Smith.

Dyeing Order to WHITE, SHIPMAN & BROWN,

LEEDS.

Lot No.	Description.	Inch.	Yards.	Pieces.	Shade.	To Finish.
100	*Slaterline*	*40*	*35/40*	*500*	*Blue/Black*	*36"*

16.—*Dyers' Invoice.*

CENTRAL DYEWORKS,
LEEDS,
15th April, 19.....

Messrs. Smith, Jones & Smith, Leeds.

Dr. to WHITE, SHIPMAN & BROWN,

Dyers and Finishers.

Lot No.	Description.	Length.	At	£	s.	d.
100	*500 pcs. 36″ Slaterline*	*35/40 yds.*	*5/– per pce.*	*£125*	*0*	*0*
	Monthly terms 2½% disct.					

17.—*Consignment Note.*

April 18 19.....

THE GREAT NORTHERN RAILWAY COMPANY are requested to forward the undermentioned Goods upon the Conditions at the back hereof, viz.:— *Carted in by* .....

Consignee.	Residence.	GOODS. No. of Packages	GOODS. Species.	GOODS. Marks.	WEIGHT. T.	WEIGHT. C.	WEIGHT. Q.	WEIGHT. L.	Who pays Carriage.
Messrs.		*5*	*Trusses*						
John Sutcliffe & Son,			*L. & L. F.*						
			1			*10*	*1*	*5*	*for'd.*
			2			*10*	*1*	*5*	
Grimsby.			*3*			*10*	*1*	*5*	
			4			*10*	*1*	*5*	
			5			*10*	*1*	*5*	

Signature of Sender or his Agent *Smith, Jones & Smith* *Address* *Leeds.*

18.—*Shipping Advice Note.*

LEEDS,
18th April, 19.....

Messrs. JOHN SUTCLIFFE & SON,
GRIMSBY.

Sirs,

Please note have sent you the following packages, which please forward as per instructions, carriage, freight, &c., forward.

Yours truly,
Smith, Jones & Smith.

Mark and No.	Package.	Description of Goods.	No. of Pieces	Yards.	£	Net. c. q. l.	Gross. c. q. l.	Destination.
L. & L.F. 1	*Truss*	*Dyed Cotton Goods*	*100*	*3800*	*240*	*10 0 0*	*10 1 5*	
2	,,	,, ,,	*100*	*3800*	*240*	*10 0 0*	*10 1 5*	*Mr. O. Tahon,*
3	,,	,, ,,	*100*	*3800*	*240*	*10 0 0*	*10 1 5*	*Brussels.*
4	,,	,, ,,	*100*	*3800*	*240*	*10 0 0*	*10 1 5*	
5	,,	,, ,,	*100*	*3800*	*240*	*10 0 0*	*10 1 5*	

19.—*Foreign Shipping Advice Note.*

LEEDS,

Mr. O. TAHON,
BRUSSELS.

19th April, 19.....

We have sent you by *Messrs. J. Sutcliffe & Son, Grimsby, carriage forward*, which please re-forward as at foot, *all charges forward.*

Yours truly,
SMITH, JONES & SMITH.

Mark.	No.	Package.	Pieces.	Yards.	Net. Kilos.	Gross. Kilos.	
L. & L.F.	*1*	*Truss*	*100*	*3800*	*508*	*523*	
	2	,,	*100*	*3800*	*508*	*523*	
	3	,,	*100*	*3800*	*508*	*523*	*Dyed Cotton Goods.*
	4	,,	*100*	*3800*	*508*	*523*	
	5	,,	*100*	*3800*	*508*	*523*	
Deliver to Messrs. Levy & Levy fils, Brussels.							

20.—*Notification of Shipment.*

Messrs. JOHN SUTCLIFFE & SON,
GRIMSBY.

Have this day shipped in good condition the following packages, *5 Trusses L. & L.F. 1/5* per *s.s.* "*Flyer*" sailing 20th of April for Antwerp, and to our Agent, Mr. Jones, in Antwerp, for *Mr. O. Tahon, Brussels.*

To Messrs. SMITH, JONES & SMITH,
LEEDS.

GRIMSBY, *20th April*, 19.....

21.—*Loco Invoice.*

Leeds, 19th April, 19.....

Messrs. Levy & Levy fils,

Brussels.

To SMITH, JONES & SMITH.

The following Goods forwarded for your account and risk through Messrs. J. SUTCLIFFE & SON, *Grimsby,* and Mr. O. TAHON, *Brussels.*

Insurance not effected by us.

Truss.								£	*s.*	*d.*			
L & L F.													
1	*100 pcs.*	*36"*	*Slaterline*	*1,234*	*Blue Black*	*3,800 yds.*	*1/3*	*237*	*10*	*0*			
2	*100 pcs.*	*,,*	*,,*	*,,*	*,,*	*3,800 ,,*	*1/3*	*237*	*10*	*0*			
3	*100 pcs.*	*,,*	*,,*	*,,*	*,,*	*3,800 ,,*	*1/3*	*237*	*10*	*0*			
4	*100 pcs.*	*,,*	*,,*	*,,*	*,,*	*3,800 ,,*	*1/3*	*237*	*10*	*0*			
5	*100 pcs.*	*,,*	*,,*	*,,*	*,,*	*3,800 ,,*	*1/3*	*237*	*10*	*0*			
1		*2*	*3*										
Net Net 468	*Kilos..*	*468*	*Kilos., 468 Kilos.*					*1,187*	*10*	*0*			
Net 508	*Kilos.,*	*508*	*Kilos., 508 Kilos.*			*Discount 2½ %*		*29*	*13*	*9*			
Gross 523	*Kilos.,*	*523*	*Kilos., 523 Kilos.*	*Dyed Cotton Goods.*				*1,157*	*16*	*3*			
4		*5*											
Net Net 468	*Kilos.,*	*468*	*Kilos.*			*Packing*		*3*	*15*	*9*			
Net 508	*Kilos.,*	*508*	*Kilos.*							£	*1,161*	*12*	*0*
Gross 523	*Kilos.,*	*523*	*Kilos.*										

Cheque on London, per 19th May, 19.....

22.—*Bankers' Draft.*

THE CONTINENTAL BANK.

STAMP

£ *1161 : 12 : 0*

BRUSSELS,

19*th May*, 19.....

On demand pay to the order of Messrs. Smith, Jones & Smith the sum of One Thousand One Hundred and Sixty-one Pounds Twelve Shillings sterling for value received.

To THE CONTINENTAL BANK,
THREADNEEDLE STREET
LONDON.

For THE CONTINENTAL BANK,
F. BODEN, *Manager.*
S. H. HARDY, *Accountant.*

TRANSACTION No. 13.

Buyers: PETERSEN & KILLNER, 15, ROSENGARTEN-STRASSE, HAMBURG.

Sellers: RICHARD ROSS & SONS, 254, MARKET ROAD, MANCHESTER.

SUMMARY.

A firm in Hamburg are anxious to place an order with an English firm for goods intended for shipment direct to San Francisco. They write the English firm requesting them to submit samples and quote prices. These being satisfactory, an order is placed, with instructions that when the goods are ready for shipment they are to be forwarded to a firm of Shipping Agents in Liverpool, and the Buyers advised that this has been done. The Buyers forward shipping instructions direct to the Shipping Agents, the work of the Sellers being completed as soon as the goods have been despatched. Payment is made by means of a bankers' draft on London.

DOCUMENTS AND CORRESPONDENCE.

(1) Letter of Inquiry; (2) Reply, quoting prices; (3) Order; (4) Letter acknowledging receipt of order; (5) Invoice; (6) Letter to Shipping Agents; (7) Letter to Buyers advising forwarding; (8) Bankers' Draft; (9) Covering Letter; (10) Receipt and Covering Letter.

1.—Write a letter from the Buyers, asking for samples of Mercerised Crape and Black Novelties, suitable for export.

2.—Draft a suitable reply to the above inquiry, stating that samples have been forwarded by post, and that the prices are marked on the tickets attached to each pattern.

3.—Write out an order, on behalf of Messrs. Petersen and Killner, to Richard Ross & Sons, embodying the following particulars :—

8 pcs. 28/29 in. Mercerised Crape.
4 pcs. 30/31 in. Black Novelties (1 pc. each of patterns Nos. 302, 304, 307, and 310).

To be packed in a bale and marked

San Francisco
946.

To be ready for shipment within 14 days of receipt of order.

Invoice to state gross, net, and net net weights in kilos., and the cubic measurement of the bale.

Bale to be forwarded to Messrs. Baker, Perry & Co., Liverpool, to the order of Petersen & Killner, and the latter to be advised as soon as the goods have been forwarded.

Payment to be made by sight draft on London.

4.—Write a letter from the Sellers, acknowledging the receipt of the order, and promising delivery within the time specified.

5.—From the following particulars make out the invoice :—

8 pcs. 28/29 in. Mercerised Crape, 38, 2/40½, 3/41, and 2/42 yds.=326 yds. at 7⅜d. per yd.
Net net weight, 13.40 kilos.
Net „ 13.95 „

4 pcs. 30/31 in. Black Novelties. No. 302, 42; No. 304, 42½; No. 307, 44½; No. 310, 50½ yds. =179½ yds. at 9¼d. per yd.
Net net weight, 13.40 kilos.
Net ,, 14.05 ,,

Tare 2.00 kilos. Gross weight, 30.00 kilos.

Measurements of bale 79 × 26 × 26 cm.

Charge for baling, 6s. 6d.

6.—Write a letter to Messrs. Baker, Perry & Co., Liverpool, advising them that the bale has been forwarded to them per Lancashire and Yorkshire Railway for shipment. Weights and measurements, as shown in the invoice, should be quoted. The bale to await instructions to be sent by Messrs. Petersen and Killner.

7.—Draft a letter from the Sellers to the Buyers advising them that the goods have been forwarded to Liverpool for shipment, and enclosing invoice.

8.—Draw up a form of bankers' draft, payable at sight, and drawn by the United Bank of Hamburg on the British and Continental Bank Limited, Holborn Viaduct, London, for the amount of the invoice.

9.—Write a letter from the Buyers to the Sellers, enclosing the draft in settlement.

10.—Make out a receipt for the amount of the draft, and write a covering letter to the Buyers, soliciting further orders.

TRANSACTION No. 14.

Buyers: B. BAPTISTA & SONS, 17, MANUEL STREET, CALCUTTA.

Sellers: JOHN COOK & CO., 290, SWANN ROAD, MANCHESTER.

Manufacturers: REDMAYNE & SMITH, HILLSIDE MILLS, HALIFAX.

Forwarding Agents: PEATE & WELLDON, BIRKENHEAD.

SUMMARY.

An Indian firm in the ordinary course of business instructs its Buying Agents in England to purchase and ship a consignment of carpets. The order is passed on to a firm of carpet manufacturers in Halifax, who are requested to prepare the goods and forward them to Birkenhead for shipment. The order having been executed, the manufacturers forward their invoice for the goods, payment being afterwards made by cheque. The Sellers request the Forwarding Agents in Birkenhead to effect shipment, insurance, &c., the charges being debited to the Sellers' account. The shipping invoice is then made out, and one copy sent with a letter advising shipment, and informing the Buyers that a documentary draft at 30 d/s for the amount of the invoice has been drawn and negotiated through the bank, by whom it will be presented for acceptance.

DOCUMENTS AND CORRESPONDENCE.

(1) Letter ordering goods; (2) Acknowledgment of receipt of order; (3) Forwarding order to manufacturers; (4) Shipping advice; (5) Letter advising despatch of goods; (6) Manufacturers' Invoice; (7) Cheque; (8) Covering Letter; (9) Receipt; (10) Letter instructing Shipping Agents, &c.; (11) Export Invoice; (12) Documentary Draft; (13) Letter to bank enclosing draft, &c.; (14) Letter to Buyers advising shipment, &c.

1.—Write a letter from Messrs. Baptista & Sons, requesting Messrs. Cook & Co. to purchase and forward by first steamer the following goods, viz.:—

16 pieces Tapestry Squares, 24 in. × 23½ in. Four designs.

To be packed in bales and despatched as early as possible.

Marks

Calcutta. Nos. 104 and upwards.

2.—Write a suitable reply on behalf of Messrs. Cook & Co. acknowledging receipt of the order, which is having attention.

3.—Write a letter from Messrs. Cook & Co. to Redmayne and Smith, Hillside Mills, Halifax, ordering the goods mentioned above. They are to be packed in bales, and forwarded to Peate & Welldon, Shipping Agents, Birkenhead. Bales to be marked and numbered as stated in the order from Baptista & Sons, and Messrs. Cook to be advised as soon as the bales have been forwarded.

4.—Write a letter from Redmayne & Smith to the Forwarding Agents, advising that the bales have been forwarded for shipment, and that instructions will be sent by Messrs. Cook & Co., Manchester.

5.—Write a letter from the manufacturers to Cook & Co., notifying them that the goods have been sent for shipment to Birkenhead, and enclosing invoice.

6.—From the following particulars make out the invoice which would be sent from the manufacturers to Messrs. Cook & Co.:—

16 pieces Tapestry Squares, 24 in. × 23½ in. Four designs. (1,280 mats) = 853⅓ yds. at 11⅜d. per yd.

Four bales charged 8/6 each.

Less discount at 7½% and 2½%.

Railway carriage paid on 16/–.

7.—Make out a cheque in settlement of the account. The cheque is drawn by Cook & Co. on the Manchester and Liverpool Bank, Ltd., in favour of Redmayne & Smith.

8.—Write a letter enclosing the cheque to the manufacturers, and requesting them to acknowledge receipt.

9.—Make out the receipt.

10.—Write a letter from Cook & Co. to Peate & Welldon, instructing them to undertake shipment of the four bales of carpets, which are to be insured for £50 F.P.A. Bills of Lading to be made out " to order."

11.—Make out the export invoice to be sent to the Buyers. To the items given in No. 6 the following should be added :—

Freight	£3	9	8
Bill Stamps ...			6
Bank Charges ...		4	0
Insurance ...		2	5
Dock Charges and Haulage ...		3	6

Buying commission at $2\frac{1}{2}\%$.

Goods shipped by s.s. " Logician," Liverpool to Calcutta.

Weights and measurements are :—

	Net weight.	Gross weight.	Measurements.
No. 104...	2 0 24	2 1 8	34 in. × 33 in. × 25 in.
,, 105...	2 1 0	2 1 11	35 in. × 34 in. × 25 in.
,, 106...	2 3 25	3 0 9	46 in. × 34 in. × 25 in.
,, 107...	2 1 7	2 1 19	35 in. × 52 in. × 25 in.

12.—Make out a documentary draft, at 30 d/s, for the amount of the invoice.

13.—Write a letter from the Sellers to the manager of the Manchester and Liverpool Bank, Ltd., enclosing the draft, together with the documents attached, and requesting him to do the necessary.

14.—Write a letter on behalf of the Sellers, advising Baptista and Co. that the goods have been shipped, and that you have drawn on them by a 30 d/s draft, which has been negotiated through the Manchester and Liverpool Bank, Ltd., documents to be surrendered on the draft being accepted.

TRANSACTION No. 15.

Buyers : DOUGLAS HARTLEY & SONS, PINEWOOD ROAD, AUCKLAND, N.Z.

Sellers : NORTH & EDWARDS, BISCUIT WORKS, NORTHAMPTON.

SUMMARY.

The Buyers are merchants in Auckland, New Zealand, the Sellers being a well-known firm of biscuit manufacturers in England. An order is forwarded for biscuits, which are to be first of all packed in soldered tins. Wood packing cases would be of no value when they arrived at their destination, and as there is in New Zealand a steady demand for iron tanks for water storage purposes, it is arranged that the tins of biscuits shall be packed in three 400 gallon tanks. The Sellers undertake to effect insurance, &c., the prices being c.i.f. It is estimated that one-third of the weight of the biscuits represents sugar, on which the Sellers will be able to claim a drawback of duty which has been paid to the Customs authorities at the rate of 4s. 2d. per cwt. The amount is allowed as a rebate, and is so shown on the invoice. Payment is made by means of a draft which is negotiated through the bank, it being understood that the draft shall not be presented for payment until after the arrival of the goods.

DOCUMENTS AND CORRESPONDENCE.

(1) Order ; (2) Covering Letter ; (3) Consignment Note ; (4) Shipping Advice Note ; (5) Letter enclosing Freight Note ; (6) Cheque ; (7) Letter accompanying cheque ; (8) Letter *re* insurance ; (9) Invoice ; (10) Bills of Exchange ; (11) Letter to bank ; (12) Letter to Buyers advising shipment.

1.—From the following particulars make out, in proper form, an order for the goods specified :—

125 10 lb. tins Lemon Creams.
125 ,, ,, Finger Creams.
78 doz. small tins Afternoon Tea.

To be packed in tanks, as usual, and forwarded per first steamer via Melbourne. Tanks to be marked

MELBOURNE

and numbered from 28 upwards. Usual discounts to be shown and net c.i.f. prices. Reimbursement by draft at 60 d/s.

2.—Write a covering letter to accompany the above order, requesting that it may receive immediate attention, as owing to abnormal sales, stocks have fallen very low.

3.—The goods having been packed ready for shipment, you are required to make out a Consignment Note. The following are the particulars :—

3 Tanks containing biscuits.

		c.	q.	lb.
No. 1	weighs	13	2	4
,, 2	,,	14	1	6
,, 3	,,	9	1	3

The Consignees are the Australian Steamship Company, East India Docks, London, the carriage being paid by the Consignors.

4.—Make out a Shipping Advice Note, to be forwarded by the Sellers to the Australian Shipping Company, Queen Victoria Street, E.C., advising them of the forwarding of the three tanks of biscuits, requesting them to effect shipment, make

out the necessary Customs documents, &c., and forward to the Sellers three Bills of Lading "to order," together with a statement of their charges.

5.—Write a letter from the Steamship Company stating that the goods have been shipped by the s.s. "Countess," sailing on Thursday, and enclosing a Freight Note.

6.—Make out a cheque, drawn on the Northampton and County Bank, in payment of the Freight Note, amounting to £16 12s. 8d. Drawers, Messrs. North & Edwards; Payees, The Australian Steamship Company.

7.—Write a letter enclosing the above cheque and requesting a receipt in due course.

8.—Write a letter from the Sellers to the London and Liverpool Marine Insurance Company, King William Street, London, requesting them to insure, F.P.A., the three tanks of biscuits referred to above, for the sum of £150, charging the sum to the Sellers' account, and forwarding the insurance policy by return.

9.—Make out the invoice which will be rendered by the Sellers to the Buyers. The particulars are :—

No. 28.—One 400 gallon painted tank containing :—

125 10 lb. tins Lemon Creams—2 @ $10\frac{3}{4}$, 21 @ 11, 26 @ $11\frac{1}{4}$, 58 @ $11\frac{1}{2}$, 18 @ $11\frac{3}{4}$ lbs. = 12 cwts. 2 qrs. $23\frac{1}{2}$ lbs. @ 56s. per cwt.

No. 29.—One 400 gallon painted tank containing :—

125 10 lb. tins Finger Creams—1 @ $11\frac{1}{2}$, 18 @ $11\frac{3}{4}$, 49 @ 12, 40 @ $12\frac{1}{4}$, 16 @ $12\frac{1}{2}$, 1 @ $12\frac{3}{4}$ lbs. = 13 cwts. 2 qrs. $1\frac{3}{4}$ lbs. @ 56s. per cwt.

No. 30.—One 400 gallon painted tank containing :—

78 doz. small tins Afternoon Tea @ 14s. 6d. per doz. 250 tins charged £8 6s. 8d.

Discount 12½%.

Add cost of three tanks at £3 2s. 6d. each net.

Allow a rebate on sugar as follows :—

Net weight of Sugared Biscuits = 34 cwts. 2 qrs. 9¼ lbs. @ 33⅓ % = 11 cwts. 2 qrs. 3 lbs. @ 4s. 2d. per cwt.

Each tank measures 4 ft. 1 in. × 4 ft. 1 in. × 4 ft. 1 in.

10.—Make out a first and second of exchange at 30 d/s for the net amount of the account, drawn by Messrs. North and Edwards, Northampton, on Douglas Hartley & Sons, Auckland, in favour of the Bank of Australia and New Zealand, Ltd.

11.—Write a letter from the Sellers to the Manager of the Bank of Australia and New Zealand, Ltd., Threadneedle Street, London, enclosing the bills, together with three copies of the Bill of Lading, two copies of the invoice, and the Marine Insurance Policy, with a request that the bill may be negotiated as usual, and the proceeds placed to the Sellers' account. The draft not to be presented for acceptance until after the arrival of the goods.

12.—Write a letter from the Sellers to the Buyers, informing them of the shipment of the goods, enclosing a copy of the invoice, and stating that the draft has been negotiated through the bank as usual. Express the hope that the goods will arrive in good order, and that the Buyers may receive further favours at an early date.

TRANSACTION No. 16.

Buyers : MESSRS. A. W. BENJAMIN & CO., QUEBEC ROAD, MONTREAL.

Sellers : MESSRS. T. C. JONAS & CO., HIGHGATE MILLS, BATLEY, YORKS.

SUMMARY.

The buying firm in Montreal forward an order by cable for certain pieces of cloth. The receipt of the cable is duly acknowledged. A formal order, confirming the cable, is made out and despatched by mail to the Sellers. The goods having been prepared for shipment are consigned through a firm of Forwarding Agents in Liverpool, who are instructed to effect shipment, insurance, &c. The invoice is then made out, together with a draft for the net amount. These are forwarded by mail to the Buyers, who accept and return the draft in due course.

DOCUMENTS AND CORRESPONDENCE.

(1) Cablegram ; (2) Letter acknowledging receipt of cable message ; (3) Formal order confirming cablegram ; (4) Invoice ; (5) Shipping Advice Note ; (6) Draft ; (7) Letter covering invoice and draft ; (8) Acceptance and Covering Letter.

1.—Rule up a telegraph form and insert the following cable :—

TO "Cloth, Batley," 601/1, 405/12, 109/5, 103/2 follicle motmot.—FROM Benjamin.

2.—Write a letter from the Sellers acknowledging receipt of cablegram order for—

6 pieces Blue Serge, 37H, @ 2/2.
4 ,, Drab Melton, 8DL, @ 2/7.
1 piece Oxford Vicuna, 4H, @ 1/11.
1 ,, Black Beaver, H8H, @ 3/6

if delivery can be effected this month.

State in reply that the goods will be despatched on the 31st inst., unless a cablegram to the contrary is received.

3.—Make out on behalf of the Buyers a formal order confirming the cablegram, as follows :—

TO T. C. Jonas & Sons, Highgate Mills, Batley.

Terms—Net 6 months 1st following month.

Samples: None required.

Delivery of goods: This month certain.

Cable No.	Pattern No.	Quantity.	Price.
01	374/1	6 pieces Blue Serge ...	2/2
05	8DL/12	4 ,, Drab Melton ...	2/7
09	44/5	1 piece Oxford Vicuna ...	1/11
03	48X/2	1 ,, Black Beaver ...	3/6

Signed: A. W. Benjamin & Co.

4.—From the following particulars make out the invoice :—

Order No. 136. 1 Bale, No. 39

Montreal.

Containing 6 pcs. Blue Serge, 37H.
Pce. No. 98,674, 63 yds.
,, ,, 97,329, 62 ,,
,, ,, 88,235, 61 ,,
,, ,, 95,496, 48 ,,
,, ,, 89,324, 57 ,,
,, ,, 90,017, 60 ,,
at 2/2 per yard.

1 Bale No. 40

Montreal.

Containing 4 pcs. Drab Melton, 8DL.
Pce. No. 92,319, 58 yds.
,, ,, 96,318, 64 ,,
,, ,, 98,265, 49 ,,
,, ,, 93,110, 68 ,,
at 2/7 per yard.
1 pce. No. 88,634, 43 yards,
Oxford Vicuna, 4H, @ 1/11 per yard.
1 pce. No. 76,239, 66 yards,
Black Beaver, H8X, @ 3/6 per yard.

Deduct 1/37th and 1/40th, representing the usual over-measure allowance in this trade.

A charge of 9/- per bale is made for double canvas and oilcloth, otherwise the prices charged are f.o.b. Liverpool.

The Buyers' forwarding agents, Messrs. Langstaff & Co., effect shipment, insurance, &c., sending their account to the Buyers direct.

5.—Make out a Shipping Advice Note addressed to the forwarding agents mentioned.

6.—Draw a draft at 6 m/d. from the first of the succeeding month for the net amount of the invoice. Show the value of the stamp.

7.—Write a letter from the Sellers to the Buyers enclosing invoice, together with draft for acceptance.

8.—The draft is accepted, payable at the Bank of Scotland, London. Show the acceptance and write a letter covering the return of the acceptance to the Sellers.

TRANSACTION No. 17.

Importers: MESSRS. B. F. HALSTEAD & CO., BRADFORD, YORKSHIRE.

Buying Agent: MR. F. SHALLARD, WOOL EXCHANGE, MELBOURNE.

SUMMARY.

The transaction illustrates the procedure adopted in the case of an English firm purchasing wool in Australia for shipment to England.

A Buying Agent is appointed in Australia, and an arrangement made with a London bank having a branch office in Melbourne by which the Agent may draw cash in exchange for drafts, with invoices and Bills of Lading. This enables the Agent to at once secure the money with which to pay for the wool purchased.

The Agent buys the wool at various sales held in Melbourne, shipping it as may be convenient, and forwarding to his employers the selling broker's weight slips, together with an invoice giving full details of the wool shipped.

The Bill of Lading in duplicate, along with one or two skeleton invoices, is handed to the bankers in Melbourne, who advance cash to the extent of the value of the wool. The documents named are then sent to the London office of the bank, and as soon as they arrive in London the draft is forwarded to the drawees for acceptance.

When the Buyers receive advice of the shipment they instruct their Insurance Broker to prepare the policy, arrangements having previously been made for a Floating Policy to cover various shipments. The policy when prepared is sent to the bank in London in accordance with the terms of the credit application.

Should the vessel arrive before the draft is due, the Bill of Lading is released under rebate or otherwise as arranged, but the draft must be met at maturity whether the vessel arrives or not. On receipt of a remittance for the amount of the draft the bank will forward to the Buyers the documents as received by them from Melbourne. The Bill of Lading is then sent by the Buyers to their Forwarding Agents in Hull, who arrange for the goods to be forwarded by rail to their destination.

DOCUMENTS AND CORRESPONDENCE.

(1) Letter from Agent to Buyers offering his services; (2) Reply accepting offer and giving instructions to purchase; (3) Letter to bank *re* the opening of a credit; (4) Bank's reply; (5) Application for credit; (6) Letter from bank granting credit; (7) Letter from Agent to Buyers advising purchase and shipment of wool; (8) Specimen Broker's Weight Note; (9) Invoice; (10) "Skeleton" Invoice; (11) Draft; (12) Particulars for Bill of Lading; (13) Declaration of Marine Insurance; (14) Particulars for Insurance Policy; (15) Letter from bankers enclosing draft for acceptance; (16) Letter covering acceptance; (17) Letter to Forwarding Agents; (18) Freight Account.

1.—*Letter offering Services.*

MELBOURNE,

10*th June*, 19.....

Messrs. B. F. HALSTEAD & Co.,

BRADFORD,

YORKSHIRE.

Dear Sirs,

I have the pleasure to offer you my services as Buying Agent for wool in the Australian markets. I have been established in this city for a period extending over 15 years, and have an expert knowledge of wool, acquired, in the first instance, in connection with manufacturing processes in England, followed by several years' practical experience on sheep rearing estates in this country.

I have succeeded in establishing a very wide connection with woollen merchants in England and may refer you to Messrs. Chadwick & Reeves, of Huddersfield, and Messrs. Bancroft & Co. of your city.

I should be prepared to buy and ship for you for a commission of $1\frac{1}{2}$ per cent., all charges to be debited to you.

Trusting that I may be honoured with your instructions.

I am,

Yours faithfully,

F. SHALLARD.

2.—Reply accepting offer of services.

MARKET STREET,
BRADFORD,
30th July, 19.....

Mr. F. SHALLARD,
WOOL EXCHANGE,
MELBOURNE.

Dear Sir,

We are in receipt of your letter of the 10th ult., and feel inclined to take advantage of your offer to act as Buying Agent for wool. By way of a trial shipment we shall be glad if you will purchase at the next sales about 100 bales at an average price of not more than 7d. per pound.

We will arrange for a credit to be opened with the Melbourne Branch of the United Australian Bank, Ltd., to the extent of £50,000, on which you will be in a position to draw against drafts on us at 60 or 90 d/s on depositing Bills of Lading and duplicate invoices.

You will please keep us informed by cable of the state of your market and advise us immediately the wool is shipped, in order that we may effect insurance.

Relying upon your best services.

We are,
Yours faithfully,
B. F. HALSTEAD & CO.

3.—*Letter to Bank re credit.*

BRADFORD,
30*th July*, 19.....

THE MANAGER,
UNITED AUSTRALIAN BANK, LTD.,
HOLBORN VIADUCT, LONDON.

Dear Sir,

We are anxious to open a credit with your Branch Office in Melbourne and shall be glad if you will forward us the necessary printed application form.

Thanking you in anticipation.

Yours faithfully,
B. F. HALSTEAD & CO.

4.—*Letter enclosing credit application.*

HOLBORN VIADUCT,
LONDON,
31*st July*, 19.....

Messrs. B. F. HALSTEAD & Co.,
BRADFORD.

Dear Sirs,

In conformity with your request I have the pleasure to enclose a form of application for credit, which I shall be pleased if you will kindly fill in and return in due course.

Yours faithfully,

for THE UNITED AUSTRALIAN BANK, LTD.,
WM. BARING,
Manager.

5.—*Application for Credit.*

1st August, 19.....

To THE UNITED AUSTRALIAN BANK, LIMITED,
LONDON, E.C.

Gentlemen,

We request you to establish a Credit with your branch at *Melbourne* to the extent of *£50,000 (say Fifty Thousand Pounds sterling)* authorising the negotiation of the draft or drafts of *F. Shallard* on *us* at *60 or 90* days after sight, payable in London, and in consideration of your so doing we engage to accept such drafts and to pay the same in London at maturity.

The drafts are to be secured by the due endorsement and delivery as collateral security to the Bank of Bills of Lading for *Wool*, but the Bank is not to be responsible for the genuineness or correctness of the Bills of Lading or any endorsement thereon, nor in the event of any misrepresentation, as to the quantity, quality, or value of any goods comprised therein, nor for the shippers' charges on any such goods. The insurance thereon, with *10%* added, is to be effected by *us* or by the Bank in case such insurance should not be arranged to its satisfaction, the cost of which insurance we engage to pay; and the amount insured is to be held as available to the Bank until payment of the draft or drafts.

In the event of *us* failing either to accept or pay such draft or drafts, and of the Bank selling the *Wool*, which it is hereby fully authorised to do, we undertake to pay on demand the amount of any deficiency on such sale, together with all usual commission and charges and expenses whether incidental

thereto or otherwise. It is understood that on due payment of any draft with the cost of insurance and any other expenses incurred by the Bank in connection with the shipment concerned, the relative documents are to be given up to us, provided all other drafts due, cost of insurance, and expenses shall have been paid.

It is understood that the negotiation of the draft or drafts above referred to shall be optional on the part of your Branch.

All drafts are to be marked as drawn under Credit of this date.

This Credit is to cease to be available after the *30th June,* 19.....

Your obedient Servants,

B. F. HALSTEAD & CO.

Slip attached.

REBATE on BILLS PAID BEFORE MATURITY, on arrival of vessel carrying the relative goods, shall be at the rate allowed by leading London Joint Stock Banks for short deposits, but in no case to exceed 5 per cent. per annum.

6.—*Bank's Letter granting Credit.*

HOLBORN VIADUCT,

LONDON,

2nd August, 19.....

Messrs. B. F. HALSTEAD & Co.,

BRADFORD.

Dear Sirs,

I have to acknowledge the receipt of your communication of the 1st inst., and to inform you that I have arranged for the credit applied for to be opened with our Melbourne Branch, which will be prepared to negotiate your drafts in the terms of your application.

Yours faithfully,

for THE UNITED AUSTRALIAN BANK, LTD.

WM. BARING,

Manager.

7.—*Letter advising purchase and shipment of Wool.*

WOOL EXCHANGE,
MELBOURNE,
4th November, 19.....

Messrs. B. F. HALSTEAD & Co.,
BRADFORD,
YORKSHIRE.

Dear Sirs,

I have to thank you for your esteemed favour of the 30th July, and now beg to advise that, in conformity with your wishes, I have purchased at recent sales 108 bales of wool, for which I enclose weight slips and invoice.

I have drawn on you by 90 d/s draft in favour of the United Australian Bank, Ltd., for the amount of the invoice, namely, £945 15s. 1d., under credit No. 3286 of 2nd August, and have handed to the Bank two skeleton invoices, together with Bills of Lading.

Hoping to be entrusted with your further instructions.

I am,
Yours faithfully,
F. SHALLARD.

8.—*Specimen Weight Note.*

BANCROFT & COMPANY Limited,
MELBOURNE,

19.....

WEIGHTS AND PARTICULARS OF WOOL.

LOT *6* *3* BALES. SACKS *Gsy* @ *6¾d.*

BOUGHT BY *F. Shallard.*

MARKS.	No.	WEIGHT. Cwts.	Qrs.	Lbs.	DESCRIPTION.
B.W.	*1*	*2*	*2*	*2*	X
THE RANCH.	*2*	*2*	*0*	*4*	
	3	*2*	*2*	*7*	
		7	*0*	*13*	*797 lbs.*
					40
Tare	*33*				*757*
Draft	*7*				
	40				

9.—*Invoice.*

MELBOURNE,
4th November, 19.....

Invoice of 108 Bales Wool purchased and shipped per S. "Derwent" to HULL for Account of Messrs. B. F. HALSTEAD & Co. to order by F. SHALLARD, Wool Broker.

Marks.	Bales.	Description.	Net. lbs.	Price.	£	s.	d.	£	s.	d.
B.W.										
THE RANCH	*3*	*Greasy*	*757*	*6¾*	*21*	*5*	*10*			
C.R. (Red)	*11*	,,	*3,661*	*6½*	*99*	*3*	*1*			
B.S. YERK	*13*	,,	*3,665*	*7*	*106*	*17*	*11*			
M.B.R.	*17*	,,	*5,653*	*6¾*	*158*	*19*	*10*			
ABBOT	*28*	,,	*7,816*	*7*	*227*	*19*	*4*			
R.S. (Red)	*16*	,,	*5,353*	*6¾*	*150*	*11*	*1*			
OMOE	*9*	,,	*2,583*	*6½*	*69*	*19*	*2*			
K.T.G.	*6*	,,	*1,518*	*6¼*	*39*	*10*	*7*			
R.S.	*5*	,,	*1,375*	*6¼*	*35*	*16*	*2*			
	108		*32,381*	⅛	*16*	*17*	*2*			
		Average 6.745d.						*927*	*0*	*2*
		Charges—								
		Buying Commission at 1½%			*13*	*18*	*1*			
		Stamps on B/L				*1*	*0*			
		Stamp on Draft				*19*	*0*			
		Cables			*2*	*13*	*2*	*17*	*11*	*3*
								944	*11*	*5*
		Exchange 90 d/s 2/6% discount						*1*	*3*	*8*
							£	*945*	*15*	*1*
		Draft United Australian Bank, Ltd.		*90 d/s.*						

10.—"*Skeleton*" *Invoice.*

(*Handed to Bank with the Draft.*)

MELBOURNE,

4th November, 19.....

Invoice for *108* Bales Wool purchased and shipped per *Str. "Derwent"* to *Hull* for account of Messrs. B. F. Halstead & Co. to order by

F. SHALLARD,
Wool Broker.

Freight $\frac{5}{16}$d. Greasy, $\frac{7}{16}$d. Scoured.

	£	s.	d.
As per Bill of Lading	*944*	*11*	*5*
Exchange 90 d/s @ 2/6% disct.	*1*	*3*	*8*
	£*945*	*15*	*1*

No. 8269. 108 B/ Str. "Derwent."

Exchange for £945 15s. 1d. Stg. DUE.....19.....

MELBOURNE, *4th November*, 19.....

Drawn under Credit No. 3286 of 2nd August, 19.....

COLONIAL STAMP DUTY, 19/-

FOREIGN BILL STAMP, 5/-

Ninety days after sight of this First of Exchange (Second of same date and tenor being unpaid) pay to the order of the United Australian Bank, Limited, London, in London Nine Hundred and Forty-five Pounds Fifteen Shillings and One Penny Sterling, value received.

To Messrs. B. F. HALSTEAD & Co.,

BROAD STREET,

BRADFORD.

F. SHALLARD.

12.—*Particulars for Bill of Lading.*

FREIGHT PAYABLE IN HULL.

AUSTRALIAN AND NEW ZEALAND TRADE.

BILL OF LADING.

Shipped by F. Shallard.

Good Ship "Derwent."

Master Cook lying in Hobson's Bay and bound for *Hull* One hundred and eight Bales Wool unto *Order*.

Freight at the rate of five-sixteenths of a penny per pound Greasy, seven-sixteenths of a penny per pound Scoured, gross weight delivered at the King's beam with Five per cent. primage.

Dated in Melbourne 4th November, 19.....

THOS. COOK.

Two Bills affirmed.

(Stamped in Melbourne by the Shipper with 6d. *adhesive* stamp, which is cancelled.)

Countermarked.

Marks.	Nos.
B.W.	
The Ranch	1/3
C.R. (Red)	1/11
B.S. (Yerk)	1/13
M.B.R.	1/17
Abbot	1/28
R.S. (Red)	1/16
Omoe	1/9
K.T.G.	1/6
R.S.	1/5

13.—*Declaration of Marine Insurance.*

7th December, 19.....

To Mr. S. ALLPRESS,
INSURANCE AND MORTGAGE BROKER,
BRADFORD.

Please insure as under, with *Commercial Marine* Ins. Co.

Per S. *"Derwent"*

From *Melbourne*

Via

To *Hull*

and thence to Inland Destination at Bradford.

On *108 Bales Wool.*

Marks and Nos. *as per Invoice.*

Invoice and Charges	*£946*	Open on cover	*£50,000*
10% added	*95*	Now declared	*1,041*
Total	*£1,041*	Left open	*£48,959*

Rate *27/-* per cent. Average each bale or package.

Policy in name of *B. F. Halstead & Co.*

For A/c of *do*

Signed *B. F. Halstead & Co.*

14.—*Insurance Policy*

COMMERICAL MARINE INSURANCE COMPANY, LIMITED.

Whereas Messrs. B. F. Halstead & Co., &c.

Twelve Pounds and Fivepence

as a premium or consideration at the rate of

27/- per cent. for such Insurance

.....the sum of One Thousand and Forty-one Pounds

upon

108 Bales Wool marks and Nos. as per Invoice so valued shipped in the S. "DERWENT."

from the port of "Melbourne"

to the port of Hull/Bradford.

Payable in Bradford.

Bradford AGENCY.
No. *72864*
Claims payable in
BRADFORD.

£1,041.

Premium @ 27/- per cent.	£12	0	5
Policy Duty		2	9
	£12	3	2

STAMP 2/- STAMP 9d.

3% each Bale.

Each craft or lighter to be deemed a separate insurance.

F.C.S. Clause.

15.—*Letter enclosing Draft for Acceptance.*

HOLBORN VIADUCT,

LONDON,

7th December, 19.....

Messrs. B. F. HALSTEAD & Co.,

BRADFORD.

Dear Sirs,

We beg to enclose draft as per particulars at foot, which we shall be glad if you will accept and return in due course.

Yours faithfully,

for UNITED AUSTRALIAN BANK, LTD.

WM. BARING,

Manager.

Draft No. 8269.

Date, 4th November, 19..... at 90 d/s.

Amount, £945 15s. 1d.

Drawer, F. Shallard.

16.—*Letter covering Acceptance.*

BRADFORD,

8th December, 19.....

THE MANAGER,

UNITED AUSTRALIAN BANK, LTD.,

HOLBORN VIADUCT, LONDON.

Dear Sir

We have the pleasure to return herewith draft No. 8269, dated 4th November, 19....., for £945 15s. 1d. duly accepted.

Yours faithfully,

B. F. HALSTEAD & CO.

17.—*Letter to Forwarding Agent.*

BRADFORD,
26th January, 19.....

Messrs. M. WRIGLER & SONS,
FORWARDING AGENTS,
HULL.

Dear Sirs,

We have had consigned to us by Str. "Derwent," Melbourne Hull, 108 bales of wool.

The vessel is due about the 30th inst., and we shall be glad if you will arrange to have the consignment forwarded to us by L. & Y. Railway without delay, notifying us immediately the vessel arrives.

We enclose Bill of Lading duly endorsed.

Please debit all charges to our account as usual.

Yours faithfully,
B. F. HALSTEAD & CO.

18.—*Freight Account.*

HULL,
4th Feb., 19.....

Messrs. B. F. HALSTEAD & Co.,
BRADFORD.

To Freight Account, s.s. "DERWENT."

		£	s.	d.
To 108 bales Wool as per B/L.				
40,650 lbs. @ 5/16d.		*52*	*18*	*7*
5% Primage		*2*	*12*	*11*
		£55	*11*	*6*

TRANSACTION No. 18.

Buyers : MESSRS. MORLEY, PICKERSLEY & CO., ELECTRIC PRESS, LEEDS.

Sellers : THE CROCKER-WHEELER CO., AVENUE WORKS, AMPERE, NEW JERSEY, U.S.A.

SUMMARY.

The Buyers are a firm of printers in Leeds, whose establishment is fitted with modern machinery, using electricity as the motive power. They desire to replace or renew certain parts, and write to the Sellers, a firm of electrical engineers in America, asking for a quotation. This is forwarded, and the prices being satisfactory an order is given and duly acknowledged. The Sellers point out that one of the motors ordered will have to be specially made, and consequently they propose to forward at once the parts in stock, and to send the remaining motor as soon as ready. The order is executed in this way, payment afterwards being made by a bankers' draft.

DOCUMENTS AND CORRESPONDENCE.

(1) Letter requesting quotation ; (2) Reply, quoting prices ; (3) Order Form ; (4) Letter covering order ; (5) Letter acknowledging receipt of order, &c.; (6) Letter advising shipment of first consignment ; (7) Letter advising shipment of balance of order ; (8) Invoice ; (9) Statement ; (10) Letter sent with bankers' draft ; (11) Draft ; (12) Receipted statement.

1.—*Letter requesting Quotation.*

ELECTRIC PRESS,

LEEDS,

12th February, 19.....

THE CROCKER-WHEELER CO.,

AMPERE, U.S.A.

Dear Sirs,

We shall be glad if you will kindly quote us your lowest price for the following electrical fittings, delivered free at our works :—

1	armature	for	2	h.-p. motor,	15	amps.,	120	volts.
1	,,	,,	1	,,	8	,,	120	,,
1	,,	,,	½	,,	4	,,	120	,,
1	,,	,,	10	,,	78	,,	120	,,

Trusting to have your reply by return mail,

We remain,

Yours faithfully,

MORLEY, PICKERSLEY & CO.

2.—*Reply, quoting Prices.*

AVENUE WORKS,
AMPERE, U.S.A.,
21*st February*, 19.....

Messrs. MORLEY, PICKERSLEY & Co.,
ELECTRIC PRESS,
LEEDS, ENGLAND.

Dear Sirs,

We beg to acknowledge the receipt of your esteemed inquiry of the 12th instant, and have pleasure in quoting you as follows:—

1	armature	for	2	h.-p. motor	$350 the lot.
1	,,	,,	1	,,	
1	,,	,,	½	,,	
1	,,	,,	10	,,	

Delivered free at your works.

Trusting to be favoured with your commands, which shall have our most careful attention,

We remain,

Yours faithfully,

For THE CROCKER-WHEELER CO.,
RALPH HOLMES,
President.

3.—*Order.*

ORDER No. *19,002.*

March 1st, 19.....

From

MORLEY, PICKERSLEY & CO.

To

The Crocker-Wheeler Co.

Dear Sirs,

Kindly send the undermentioned goods, carriage paid, at your earliest convenience, and oblige,

Yours faithfully,

MORLEY, PICKERSLEY & CO.

	Amps.	Volts.	Revs.	Makers' No
1 armature for 2 h.-p. motor	15	120	1,000	797
1 ,, ,, 1 ,,	8	120	1,000	2,109
1 ,, ,, ½ ,,	4	120	1,200	1,625
1 ,, ,, 10 ,,	78	120	750	414

4.—*Letter Covering Order.*

ELECTRIC PRESS,
LEEDS,
1*st March*, 19.....

THE CROCKER-WHEELER CO.,
AMPERE, U.S.A.

Dear Sirs,

We are obliged by your favour of the 21st ultimo, and now beg to hand you an order, No. 19,002, for one spare armature, each for ½, 1, 2, and 10 h.-p. Crocker-Wheeler motors, and we shall be glad if you will give this your earliest attention. Some of our motors are now in need of new armatures, and we are anxious that there should be no delay.

We have quoted on the order form the shop number of the motors at present working, which we think may be of some service to you.

Please be good enough to let us know by next mail when we may look for delivery

Yours faithfully,

MORLEY, PICKERSLEY & CO.

5.—*Letter Acknowledging Receipt of Order.*

AVENUE WORKS,
AMPERE, U.S.A.,
March, 19.....

Messrs. MORLEY, PICKERSLEY & Co.,
ELECTRIC PRESS,
LEEDS.

Dear Sirs,

We are much obliged by your favour of the 1st inst., enclosing your order, No. 19,002, covering four armatures. We are glad that you quoted the machine numbers, as this enables us to fill the order with greater assurance.

We hope to be able to ship the half and one h.-p., and the two h.-p. in a week's time, but it will take about five weeks to get out the 10 h.-p. armature.

We propose therefore to make one shipment of the half, one, and two h.-p., and to send the 10 h.-p. as soon as it is completed.

We trust this method of shipment will be in accordance with your wishes.

Yours faithfully,

THE CROCKER-WHEELER CO.

6.—*Letter Advising Shipment of First Consignment.*

AVENUE WORKS,
AMPERE, U.S.A.,
21*st March*, 19.....

Messrs. MORLEY, PICKERSLEY & Co.,
ELECTRIC PRESS,
LEEDS, ENGLAND.

Dear Sirs,

We beg to advise the shipment to-day, via American Express, prepaid, the following pieces of electrical machinery, viz. :—

Package No. 1, 1 armature for 1 h.-p. motor, 120 volts.
,, ,, 2, 1 ,, ,, ½ ,, 120 ,,
,, ,, 3, 1 ,, ,, 2 ,, 120 ,,
covered by your order, No. 19,002.

Dimensions and weights :—

Package No. 1, 10″ × 10″ × 27″. Gross 54 lbs., net 40 lbs.
,, ,, 2, 10″ × 10″ × 22″. ,, 36 ,, ,, 26 ,,
,, ,, 3, 10″ × 10″ × 26″. ,, 80 ,, ,, 60 ,,

Trusting these will reach you safely, in good order and condition,

We are,

Yours faithfully,

THE CROCKER-WHEELER CO.

7.—*Advising Shipment of Balance of Order.*

AVENUE WORKS,
AMPERE, U.S.A.,
April 21*st*, 19.....

Messrs. MORLEY, PICKERSLEY & Co.,
ELECTRIC PRESS, LEEDS.

Dear Sirs,

We beg to inform you that we have this day shipped, via American Express, carriage paid, the following pieces of electrical machinery, viz. :—

1 armature, complete, for 10 h.-p. motor, 120 volts.

Case measuring 15″ × 15″ × 42″. Gross weight 290 lbs., net weight 195 lbs.

Yours faithfully,
THE CROCKER-WHEELER COMPANY,
MARK WHEELER,
Secretary.

8.—*Invoice.*

Cable Address:
"ELECTRICAL, AMPERE."

AVENUE WORKS,
AMPERE, U.S.A.,
21*st April*, 19.....

Messrs. MORLEY, PICKERSLEY & Co.,
ELECTRIC PRESS, LEEDS,
ENGLAND.

Bought of The CROCKER-WHEELER Company,

Manufacturers of all kinds of Electrical Machinery.

		One 10 h.-p. Armature			
		,, *2* ,,			
		,, *1* ,,			$350
		,, $\frac{1}{2}$,,			
		Delivered Free Leeds.			

9.—*Statement.*

AVENUE WORKS,

AMPERE, N.J.,

Fol. 198. *30th July*, 19.....

Messrs. MORLEY, PICKERSLEY & Co.,

LEEDS, ENGLAND.

In Account with The CROCKER-WHEELER Company

April 21st	*To Merchandise*		*$350*

10.—*Letter covering Draft.*

ELECTRIC PRESS,

LEEDS,

10*th August*, 19.....

THE SECRETARY,

THE CROCKER-WHEELER CO.,

AMPERE, NEW JERSEY, U.S.A.

Dear Sir,

We have the pleasure to hand you herewith draft for 350 dollars on the New York and Jersey Bank, and shall be glad to have your acknowledgment in due course.

Yours faithfully,

MORLEY, PICKERSLEY & CO.

11.—*Draft.*

THE STANDARD BANK OF ENGLAND.

$ 350

LONDON,

9th August, 19.....

On Demand pay this First of Exchange (Second Unpaid) to the order of The Crocker-Wheeler Company, the sum of Three Hundred and Fifty Dollars.

To THE NEW YORK AND JERSEY BANK,
NEW YORK.

STAMP
1d.

For THE STANDARD BANK OF ENGLAND.

WILLIAM SMILES, *Manager.*

No. 8263.

THOMAS LYALL, *Accountant.*

12.—*Receipted Statement.*

AMPERE, N.J.,
19th August, 19...

Messrs. MORLEY, PICKERSLEY & Co.,
LEEDS, ENGLAND.

Dr. to THE CROCKER-WHEELER CO.

Your Order : 19,002.
Our Order : 3978.
Via American Express.

April 21st	*To Four Armatures*		*$350*

Paid, 19th Aug., 19...
CROCKER-WHEELER CO.
ROBERT FOSTER,
Cashier.

TRANSACTION No. 19.

Consignors : MESSRS. J. MENDONCA & SONS, WESTLANDS ROAD, PERNAMBUCO, BRAZIL.

Brokers : MESSRS. BERNARD HUNT & CO., EXCHANGE BUILDINGS, LIVERPOOL.

SUMMARY.

The Consignors forward for sale to a firm of produce brokers in Liverpool, a consignment of 1,330 bags of castor seed. On arrival in Liverpool the seed is warehoused pending its sale by auction. In the meantime it is insured, under the Brokers' Floating Policy, with the Liverpool and Manchester Marine Insurance Company. A circular letter is sent out to likely firms calling attention to the fact that the consignment will be offered at the forthcoming sales. The seed having been disposed of, an Account Sales is drawn up by the Brokers and forwarded, along with a draft representing the net proceeds, to the Consignors, who acknowledge its receipt, and announce that they hope to make further consignments later.

DOCUMENTS AND CORRESPONDENCE.

(1) Letter advising shipment of consignment ; (2) Letter advising safe arrival of vessel ; (3) Letter to Insurance Company declaring against Floating Policy ; (4) Circular letter to clients, calling attention to sale ; (5) Account Sales ; (6) Letter covering Account Sales and draft ; (7) Bankers' Draft ; and (8) Letter acknowledging receipt of draft.

1.—Write a letter from the Consignors advising the Brokers that a consignment of 1,330 bags of castor seed has been shipped by s.s. " Renwick " for sale on account of the Consignors. The vessel is due to arrive in Liverpool in three weeks' time, and it is hoped that the seed, which is of exceptional quality, will find a ready sale. The Brokers are requested to effect insurance of the consignment as usual, to the value of £850. Bill of Lading is enclosed.

2.—Write a letter from the Selling Brokers, acknowledging receipt of the above letter, and stating that the vessel has arrived safely at Liverpool and discharged the consignment of seed, which has been warehoused, pending the usual sales which take place the following week.

3.—Write a letter from the Brokers to the Liverpool and Manchester Marine Insurance Company, 28, Blake Street, Liverpool, declaring the above consignment under their own Insurance Policy No. 2153.

4.—Write a circular letter such as might be sent out by the Brokers to their clients, calling attention to the fact that the above consignment will be offered for sale at the Brokers' rooms on the following Wednesday, at 2.30.

5.—From the following particulars make out an Account Sales such as would be rendered by the Brokers to the Consignors :—

1,330 bags of castor seed.

	c.	q.	lbs.
Gross weight ...	1,939	0	18
Tare	14	1	0

with draft at the rate of 4 lbs. for every 5 bags, sold at 9s. per cwt.

Loose collected seed 26 cwts. 0 qrs. 1 lb. sold at 8s. 6d. per cwt., and a further lot of loose seed, weighing 12 cwts. 1 qr. 12 lbs. sold for £2 15s. 7d.

Discount is to be allowed at the rate of 2½%.
The charges are as follows :—

Dock and town dues	£7	7	3	
Marine Insurance on £850 =...	2	13	6	
Freight on 1,963 cwts. 1 qr. 3 lbs. @		15	0	per ton.
Quay porterage	9	1	3	
Quay rent		3	9	
Watching	0	3	7	
Cartage and housing	11	11	0	
Rent (warehouse)	10	6	0	
Fire Insurance		9	0	
Sampling and attending weighing and delivery		15	0	
Petties		2	6	
Bank commission		5	10	
Interest on charges	1	2	5	
Mending and collecting loose, supplying bags and twine...	1	0	5	

Bank commission on £774 6s. 8d. @ ⅛%.
Commission on £875 15s. 4d. @ 1%.
Due in cash 4th March, 19.....

6.—Write a letter from the Brokers to the Consignors informing them of the result of the sale, enclosing Account Sales and bankers' draft.

7.—Draw up a form of bankers' draft drawn by the National and Commercial Bank, Liverpool, on the Brazilian Bank, Ltd., Pernambuco, for the net proceeds, and payable at 10 d/s in favour of the Consignors.

8.—Write a letter from the Consignors acknowledging receipt of the Account Sales and draft, and stating that as the result has been more than equal to their expectations they hope to be in a position to forward further consignments shortly.

TRANSACTION No. 20.

Buyers : MESSRS. ROBERT FOSTER & CO., BIRKDALE ROAD, MANCHESTER.

Sellers : MESSRS. W. MARCOPOLI & FILS, PATRAS, GREECE.

SUMMARY.

The two firms have been in the habit of doing business with each other at intervals ; it is consequently unnecessary to enter into details as to terms, &c. A letter is written respecting samples of currants which have been forwarded for the inspection of the buyers. From the samples submitted the Buyers select three different qualities and order 100 × ¼ cases of each.

The fruit is forwarded by steamer direct to Manchester, and as the price charged is f.o.b. the Buyers are responsible for payment of freight, insurance, &c.

As soon as the goods are shipped the Sellers forward an invoice, together with the Bill of Lading, and at the same time draw on the Buyers for the amount of the invoice. The draft is made payable in London to the Societe Generale de Paris, to whose branch manager in Patras it is handed by the drawers.

On arrival of the consignment in Manchester, the Consignees are required to fill in a special Customs document such as is used when dutiable goods are imported. After payment of the Freight Account, the goods are handed over to the Consignees by the Shipping Company, provided in the meantime that the import duty has been paid. If the duty is not paid, the goods must be warehoused in a bonded warehouse. The draft is presented by the bank and duly accepted, and honoured on the due date.

DOCUMENTS AND CORRESPONDENCE.

(1) Letter *re* samples forwarded to Buyers ; (2) Reply, ordering goods ; (3) Letter acknowledging receipt of order ; (4) Foreign Invoice ; (5) Bill of Lading ; (6) Letter advising shipment and enclosing invoice, &c.; (7) Draft ; (8) Letter *re* Insurance ; (9) "Entry for Home Use ex-Ship."

1.—Write a letter from the Sellers to the Buyers informing them that samples of the new crop of currants have been forwarded by post under separate cover. Point out that the season has been an exceptionally good one, and that in consequence the fruit is in perfect condition. Express the hope that business may result, and assure them of attention to any orders which may be placed.

2.—Write a suitable reply to the above letter, ordering the following, viz.:—

100 × ¼ Cases "Diamonds" at 20s. per cwt.
100 × ¼ ,, "Specials" at 19s. ,,
100 × ¼ ,, "Choicest" at 18s. ,,

f.o.b. Patras.

To be forwarded by first regular steamer to Manchester.

3.—Write a letter acknowledging the receipt of the order referred to in the previous question, and stating that the fruit will be despatched within a few days.

4.—From the following particulars make out an invoice :—

100 × ¼ Cs. "Diamonds."
Gross weight, 5,485 lbs.
Tare 600 ,,
at 20s. per cwt.

100 × ¼ Cs. "Specials."
Gross weight, 5,517 lbs.
Tare 600 ,,
at 19s. per cwt.

100 × ¼ Cs. "Choicest."
Gross weight, 5,281 lbs.
Tare 600 ,,
at 18s. per cwt.

f.o.b. Patras. Shipped per Steamer "Angora" Patras to Manchester direct.

5.—The following are the necessary particulars for the Bill of Lading which you are required to make out :—

Shipped by Messrs. W. Marcopoli & Fils.
Per s.s. " Angora."
From Patras to Manchester direct.
Three hundred quarter cases of currants.
Weighing 16,283 lbs. gross.
Freight at 17s. 6d. per ton of 20 cwts.
Dated.
Captain William Crookes.

6.—Write a letter from the Sellers to the Buyers, enclosing two copies of invoice, and Bill of Lading, and notifying them that the goods have been shipped.

7.—Draw the first of exchange at 3 m/d for the gross amount of the invoice, in favour of the Societe Generale de Paris, and made payable in London. Show the acceptance.

8.—Write a letter to the Union Marine Insurance Company requesting them to issue a policy covering the shipment. The amount to be the invoice value with ten per cent. added, plus freight as ascertained in Bill of Lading. The consignment to be insured so as to cover all risks

9.—From the particulars already given you are required to fill in an " Entry for Home Use ex-ship " form, as required by the Customs authorities when the goods are subject to duty.

TRANSACTION No. 21.

Buyers : MESSRS. CAMPBELL BROTHERS & CO., MINCING LANE, LONDON.

Sellers : THE CEYLON TEA ESTATES, LTD., COLOMBO, CEYLON.

SUMMARY.

The Buyers are a firm of tea merchants in the City of London. Having had numerous dealings with the Sellers, who are tea growers and exporters in Ceylon, they forward an order for 20 chests of tea, which are at once purchased by the Sellers and shipped on account of Messrs. Campbell Brothers. The cost of the tea is stated separately on the invoice, the charges being set out in detail in Cingalese currency. For the purposes of exchange the rupee is taken as being worth 1s. $4\frac{1}{32}$d. The Consignors take out Bills of Lading and effect marine insurance, the documents in each case being forwarded along with the invoice when the shipment is advised. An Abstract Invoice is made out, omitting all details, to be forwarded by a later mail along with the Second of Exchange.

DOCUMENTS AND CORRESPONDENCE.

(1) Letter incorporating order ; (2) Letter acknowledging receipt of order ; (3) Shipping Invoice ; (4) Abstract Invoice ; (5) Draft—First of Exchange ; (6) Letter advising shipment and enclosing B/L and Marine Insurance Policy ; (7) Letter enclosing Second of Exchange and Abstract Invoice ; (8) Letter from Consignees advising safe receipt of consignment and payment of draft.

1.—Write a letter on behalf of the Buyers, to the Ceylon Tea Estates, Ltd., Colombo, Ceylon, requesting them to purchase and ship as early as possible, 20 chests Ceylon Pekoe Tea, similar in quality and flavour to the consignment of the 20th July last. Freight is to be paid in Colombo, and the Consignors are to effect insurance as usual. Reimbursement by demand draft payable in London.

2.—Write a letter from the Ceylon Tea Estates, Ltd., acknowledging the receipt of the order, and stating that shipment will probably be made in about a fortnight's time.

3.—From the following particulars make out the invoice :—

20 chests Ceylon Pekoe Tea, 2,040 lbs. net.			Rupees.
Cost			728.44
Packing, &c., at 3½ cts. per lb....			71.40
			799.84
CHARGES.		Rupees.	
Interest		3.20	
Shipping Charges ½ ct. per lb. ...		10.20	
Export Duty at 10 cts. per lb. ...		1.82	
Harbour dues		1.40	
Marine insurance on £100 at ex. 1–4 1/32 Rp. 1497.08 at 1/16% to pay average ...	6.55		
Less 25% dis.	1.64		
	4.91		
Policy and stamp ...	1.25		
		6.16	
B/L, stamps, petties, and Fire Insurance		6.00	
Freight on c. ft. 111 ft. 8 in. at 30s. per ton 50 ft. = £3 7s. at exchange 1–4 1/32 paid in Colombo		50.15	
			78.93
			878.77
2½% Commission			21.97
			Rp. 900.74

Marks and Numbers

1389 to 1408

By our draft No. 24 at sight on Messrs. Campbell Bros. and Co., London, exchange 1–4$\frac{1}{32}$.

4.—From the above particulars make out an Abstract Invoice, showing only :—

Usual form of heading.
Number of packages.
Net weight of tea.
Gross amount of invoice (including charges) in sterling.

5.—Draw the First of Exchange, payable on demand, for the amount of the invoice, in sterling, in favour of the Ceylon Tea Estates Limited, Colombo, but payable in London.

6.—Write a letter from the Consignors to Messrs. Campbell Bros., advising shipment of the 20 chests of tea per steamer "Invicta," and enclosing (a) Invoice, (b) Bill of Lading, and (c) Insurance Policy. State also that the draft has been negotiated through the National Bank of India, Limited, and express the hope that it will be duly honoured on presentation.

7.—Write a further letter from the Sellers confirming the one already written, and enclosing Second of Exchange and Abstract Invoice. It is supposed to be written seven days after the previous letter, and is sent by the next mail.

8.—Write a letter from the Consignors stating that the consignment has been delivered and accepted, and that the draft has been presented by the bank and duly honoured.

Printed in Great Britain by R. & R. CLARK, LIMITED. *Edinburgh.*

Modern Commercial Practice

With Correspondence

SERIES OF TRANSACTIONS FOR USE IN CONNECTION WITH CLASSES IN COMMERCIAL PRACTICE OR BUSINESS METHODS

BY

F. HEELIS, F.C.I.S., F.R.G.S.

PART I.—THE HOME TRADE.

Price 2/6

SOME PRESS OPINIONS.

SCHOOL.—"Actual business methods cannot be entirely learned from books, but, so far as it is possible to impart commercial knowledge by this method, Mr. Heelis has succeeded admirably. He carries us through a series of transactions commencing with an inquiry from a buyer for quotations for goods, and terminating with the satisfactory acknowledgment of cheque received in payment of goods supplied. In these transactions he introduces us to questions regarding dishonoured cheques, invoices, consignment notes, bills, banking business, telephone messages, claims on railway companies for damages, and practically all the difficulties which may arise in the course of a business transaction. Models of all business forms are plentifully used. We look forward with pleasure to the issue of the next volume of this series."

SCHOOLMASTER.—"The transactions in this book afford models of correspondence and samples of transactions of wide range and great usefulness."

ACCOUNTANT.—"For the purpose for which it is intended it will doubtless be found admirable."

SCHOOLMISTRESS.—"An exceedingly useful book."

LONDON: MACMILLAN AND CO., LIMITED.